

Public Document

City of  
**MANCHESTER**  
New Hampshire



**ANNUAL REPORT**  
For the Year 1951

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THIRTY-FIRST  
ANNUAL REPORT  
*of the*  
CITY OF MANCHESTER  
NEW HAMPSHIRE



*For the Fiscal Year Ending December 31, 1951*

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1931

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# MANCHESTER CITY GOVERNMENT

1951

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## *Mayor*

JOSAPHAT T. BENOIT ..... Office, City Hall

Chosen at election in November, 1949. Salary, \$5,000 per annum.

## *Mayor's Secretary*

Madeline A. Gladu ..... Office, City Hall

Appointed by the Mayor. Salary, \$2,750 per annum.

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## *Aldermen*

Ward 1. William J. Kennedy, Jr.

Ward 2. George J. Baker

Ward 3. Thomas J. Enright

Ward 4. John J. Hartnett

Ward 5. Lawrence Cronin

Ward 6. Daniel J. McCabe

Ward 7. Francis J. Heroux

Ward 8. Emile Simard

Ward 9. James E. Hannon

Ward 10. Cornelius H. Callahan

Ward 11. Harold E. O'Day

Ward 12. Albert R. Martineau

Ward 13. Roger E. Brassard

Ward 14. Roger J. Crowley

## STANDING COMMITTEES

*Board of Aldermen*

## FIRST NAMED CHAIRMAN

- Accounts—Aldermen Heroux, Callahan, Hammon.
- Bills on Second Reading—Aldermen Crowley, Hartnett, Brassard.
- Cemeteries—Aldermen Kennedy, Baker, Simard, Brassard, Enright.
- City Planning—Aldermen Kennedy, Baker, Simard.
- Claims—Aldermen O'Day, Heroux, Cronin.
- Enrollment—Aldermen McCabe, Heroux, O'Day.
- Finance—The Mayor, Aldermen Kennedy, Enright, Hartnett, Cronin, Callahan, Brassard, Crowley.
- Lands and Buildings—Aldermen Martineau, Cronin, McCabe.
- Licenses—Aldermen Hartnett, Hannon, Martineau.
- Street Lighting—Aldermen Enright, Crowley, Brassard.
- Streets and Sewers—Aldermen Enright, Simard, Baker.
- Board of Recreation and Aviation—Aldermen Baker, Heroux.
- Minor Offices—Aldermen Simard, Kennedy, McCabe.
- Radio—Aldermen Hannon, Cronin, O'Day.
- Special Tax—Aldermen Cronin, Callahan, Martineau.
- Traffic—Aldermen Hartnett, McCabe, Hannon, Callahan, Martineau.

*Finance Commission*

- Leon H. Rice, Clerk ..... Term expires January, 1952
- Percy H. Bennett, Chairman ..... Term expires January, 1953
- Vime V. Plante ..... Term expires January, 1954
- Appointed by Governor for a term of 3 years.

*City Auditor*

- Armand E. Tetu ..... Office, City Hall
- Appointed by the Mayor and confirmed by Board of Aldermen in  
January annually. Salary, \$4,000 per annum.

*City Treasurer*

James P. Bourne ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Salary, \$4,500 per annum.

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*Collector of Taxes*

J. Charles Durette ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Term begins June 1. Salary, \$3,800 per annum.

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*Custodian of Decded Property*

J. Charles Durette ..... Office, City Hall

Term begins June 1. Salary, \$600 per annum.

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*Assessors*

Charles W. Partridge, Chairman ..... Term expires January, 1955

Henry J. McLaughlin ..... Term expires January, 1953

Gerard E. Croteau ..... Term expires January, 1957

One member elected by the Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$4,800; Members of Board, \$4,500 per annum.

*City Solicitor*

J. Francis Roche ..... 48 Hanover Street

Elected by Board of Mayor and Aldermen in January biennially.

Salary, \$2,500 per annum.

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*City Clerk*

Michael J. Quinn ..... Office, City Hall

Elected by the Board of Mayor and Aldermen in January biennially.

Salary, \$4,800 per annum.

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*Superintendent of Public Buildings*

William M. Cullity ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, \$4,500 per annum. Term expires April, 1955.

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*Registrars of Voters*

Donat H. Richer, Chairman ..... Term expires May, 1953

Harry R. Bennett ..... Term expires May, 1952

James F. Berry, Clerk ..... Term expires May, 1954

Appointed by the Mayor and Confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, \$400 per annum; Clerk of Board, \$750 per annum.



*Police Commission*

Allan M. Wilson, Chairman ..... Term expires September, 1953  
 Richard L. Murphy, Clerk ..... Term expires September, 1954  
 \*Arthur E. Moreau ..... Term expires September, 1952  
 Appointed by the Governor for a term of three years. Salary: Chairman,  
 \$150 per annum; Members of Commission, \$100 per annum.

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\* Deceased: Robert W. Morin, successor.

*Chief of Police*

Francis P. McGranaghan ..... Office at Police Station  
 Appointed by Commissioners. Salary, \$5,350 per annum.

*Deputy Chief of Police*

Patrick J. Foley ..... Office at Police Station  
 Appointed by Commissioners. Salary, \$4,850 per annum.

*Municipal Court*

Alfred J. Chretien, Justice ..... Salary, \$3,800 per annum  
 William L. Phinney, Associate ..... Salary, \$1,800 per annum  
 Appointed by Governor. Term until 70 years of age.

Gerard O. Bergervin, Clerk ..... Salary, \$1,800 per annum  
 Frank Lamarre, Chief Probation Officer ..... Salary, \$3,600 per annum  
 George E. McElroy, Probation Officer ..... Salary, \$3,600 per annum  
 Appointed by Justice. Term not limited.

*Fire Commissioners*

Arthur J. Connelly, Chairman ..... Term expires May, 1953  
 Arthur B. Colby, Clerk ..... Term expires May, 1952  
 Alfred J. Gregoire ..... Term expires May, 1954  
 Appointed by the Mayor and confirmed by Board of Aldermen in April  
 for a term of three years. Salary: Clerk, \$150 per annum; Members of  
 Commission, \$100 per annum.

*Chief Engineer*

G. Napoleon Guevin ..... Office, Central Station, Vine Street  
 Elected by Board of Fire Commissioners. Salary, \$5,600 per annum.

*Deputy Chief Engineers*

William Gray ..... Salary, \$4,100 per annum  
 John H. O'Malley ..... Salary, \$4,200 per annum  
 Ephraim Gendron ..... Salary, \$4,150 per annum  
 Elected by Board of Fire Commissioners.

*Scaler of Weights and Measures*

C. Edward Bourassa ..... Office, City Scales, Franklin Street  
 Appointed by the Mayor and confirmed by the Board of Aldermen  
 biennially in January. Salary, \$3,500 per annum.

*Board of Health*

Jules O. Gagnon, M. D., Chairman ..... Term expires February 1, 1954  
 Murray H. Towle, M. D., Clerk ..... Term expires February 1, 1952  
 Catherine F. Lowe, Clerk ..... Term expires February 1, 1953

One member appointed by the Mayor annually in the month of January  
 for a term of three years. Salary, \$200 per annum. Office, Old Court House,  
 West Merrimack Street.

*Health Officer*

James J. Powers, M. D. .... Salary, \$5,470 per annum  
 Appointed by Board of Health.

*Board of Examiners of Plumbers*

Leon H. Goulet, (Master) ..... Term expires January 1, 1956  
 Hugh Taylor, (Journeyman) ..... Term expires January 1, 1956  
 Raymond T. Moran, (Inspector) ..... Term: Until successor is appointed  
 Raymond T. Moran, Chairman  
 Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

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*City Physician*

George L. Bastian, Jr., M. D. .... Office, 71 Market Street  
 Elected by vote of the Board and Aldermen in January biennially.  
 Salary, \$2,200 per annum.

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*Department of Highways*

Joseph Dallaire, Chairman ..... Term expires January, 1954  
 John Dana French ..... Term expires January, 1952  
 Joseph P. O'Brien, Clerk ..... Term expires January, 1953

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Member and Clerk of Board, \$200 per annum.

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*Surveyor*

Romeo F. Dusseault ..... Office, 227 Maple Street  
 Elected by the Commissioners of Department of Highways:  
 Salary, \$6,600 per annum.

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*Commissioner of Charities*

Frank X. Carroll ..... Office, City Hall  
 ..Elected biennially at municipal election. Salary, \$4,500 per annum.

## SCHOOL DEPARTMENT

*School Committee*

Josaphat T. Benoit, Mayor, ex-officio, Chairman

Ward 1. Blanche M. McLane

Ward 2. Virginia K. Cain

Ward 3. Adler R. Ahlgren

Ward 4. Thomas R. Burns

Ward 5. Francis J. Baroody

Ward 6. Timothy F. Landregan

Ward 7. Edmund J. LaBore

Ward 8. Robert H. Coolidge

Ward 9. Lionel E. Plante

Ward 10. James A. Pollock

Ward 11. Robert S. Gorman

Ward 12. Albert G. Miville, Vice Chairman of the Board

Ward 13. Edgar F. Geoffrion

Ward 14. Daniel B. O'Connor

Chosen at the election in November, 1949, for a term of two years.

Salary, \$100 per annum.

J. Leo Dery ..... Clerk of the Board  
Appointed biennially by the Board. Salary, \$1,300 per annum.

*Superintendent of Schools*

Austin J. McCaffrey ..... Office, 88 Lowell Street

Term expires July 1, 1955. Salary, \$8,085 per annum. \$5,810 paid by City of Manchester and \$2,275 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

*Assistant Superintendent*

Augusta M. Nichols ..... Term expires July 1, 1953

Nominated by members of School Board and elected by State Board of Education. Salary, \$5,885 per annum. \$3,610 paid by the City of Manchester, \$2,275 paid by State of New Hampshire.

*Trustees of Carpenter Memorial Library*

Josaphat T. Benoit, ex-officio

Samuel P. Hunt .....	Term expires October 1, 1952
Maurice F. Devine .....	Term expires October 1, 1953
John J. Sheehan .....	Term expires October 1, 1954
Mrs. Mary C. Manning .....	Term expires October 1, 1955
W. Parker Straw .....	Term expires October 1, 1956
Wilfred J. Lessard .....	Term expires October 1, 1957
Aretas B. Carpenter .....	Term expires October 1, 1958

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

*Librarian*

Caroline B. Clement .....	Salary, \$4,100 per annum
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Elected by the Trustees of Library.

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*Water Commissioners*

Josaphat T. Benoit, Mayor, ex-officio

D. Frank Shea, Chairman .....	Term expires January, 1957
Charles A. Burke .....	Term expires January, 1952
Murray H. Towle .....	Term expires January, 1953
Arthur H. St. Germain, Clerk .....	Term expires January, 1954
Charles B. McLaughlin .....	Term expires January, 1955
Roland R. Tessier .....	Term expires January, 1956

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum: Chairman, \$400; Clerk, \$400 per annum.

*Superintendent of Water Works*

Percy A. Shaw .....	Office, Old Court House, West Merrimack Street
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Chosen by Water Commissioners annually. Salary, \$7,600 per annum.

*Assistant Superintendent*

James A. Sweeney .....	Salary, \$5,068 per annum
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*Trustees Board of Recreation and Aviation*

Thomas J. Hartnett .....	Term expires March 1, 1954
George J. Baker .....	Term expires January 1, 1952
Francis J. Heroux .....	Term expires January 1, 1952
Charles Y. G. Normand, Chairman .....	Term expires March 1, 1953
*Frank K. Decarlo .....	Term expires March 1, 1952

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk, \$200 per annum.

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\* Resigned. Thomas F. Walas, clerk, successor.

*Superintendent of Recreation and Aviation*

Ignace J. Gill

Elected by Board of Recreation and Aviation Trustees.

Salary, \$4,400 annually.

*City Planning Board*

Josaphat T. Benoit, Mayor, ex-officio member  
 William J. Kennedy, Alderman, ex-officio member  
 George J. Baker, Alderman, ex-officio member  
 Emile Simard, Alderman, ex-officio member

Edward T. McShane .....	Term expires April 1, 1952
William F. Howes, Chairman .....	Term expires April 1, 1953
Albina S. Martel, Clerk .....	Term expires April 1, 1954
Charles H. Devine .....	Term expires April 1, 1955
Gerard Therrien .....	Term expires April 1, 1956

Established by ordinance, December 3, 1946. Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years, Mayor and three members of the Committee on City Planning of the Board of Mayor and Aldermen to serve ex-officio.

*Board of Adjustment*

Sylvester J. Foley, Clerk .....	Term expires March 1, 1952
Otto Schricker .....	Term expires March 1, 1953
Adrian D. Manseau, Chairman .....	Term expires March 1, 1954
John Joseph Lacey .....	Term expires March 1, 1955
Arthur F. Vytal, Records Clerk .....	Term expires March 1, 1956

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$200 per annum. Clerk of records, \$400.

*Trustees of Cemeteries*

Arthur E. Card .....	Term expires January, 1952
*John H. Rice .....	Term expires January, 1952
Robert J. Jobin .....	Term expires January, 1953
Mary C. Manning .....	Term expires January, 1953
William D. Kanteres .....	Term expires January, 1954
J. Vincent Broderick .....	Term expires January, 1954
Agnes T. Bryson .....	Term expires January, 1955
Harold M. Worthen .....	Term expires January, 1955

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

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\* Deceased. Leon H. Rice, successor.

*Superintendent of All Cemeteries*

Guy H. Erskine ..... Office, Pine Grove Cemetery  
Appointed by Trustees of Cemeteries. Salary, \$4,400 per annum.

*Trustees of Cemetery Funds*

Josaphat T. Benoit, Mayor, ex-officio

Norwin S. Bean, Clerk ..... Term expires January, 1960  
J. Fred French ..... Term expires January, 1955

Elected by the Board of Mayor and Aldermen in the month of  
September for a term of ten years.

James P. Bourne, Clerk ..... Salary, \$900 per annum

*City Weigher*

\*Maurice J. Bresnahan ..... Office, City Scales, Franklin Street  
Elected by vote of Board of Mayor and Aldermen in January, biennially.  
Salary, \$2,400 per annum.

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\* Assistant to Sealer of Weights and Measures.  
Salary, \$500 per annum.

*Board of Trustees of Capital Reserve and  
Trust Funds*

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Treasurer to serve as ex-officio members.

Harry C. Jones ..... Term expires June 1, 1954

Ralph A. McNinch ..... Term expires June 1, 1957

Josaphat T. Benoit, ex-officio, Chairman

James P. Bourne, ex-officio, Treasurer

Ralph A. McNinch, Clerk

*Inspector of Petroleum*

Michael J. Dwyer ..... Office, 352 Pearl Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

*Parks and Playgrounds Commission*

Harold J. Phelan, Chairman ..... Term expires April 1, 1952

John J. Hurley ..... Term expires April 1, 1953

George J. Langlois ..... Term expires April 1, 1954

David A. Lamontagne ..... Term expires April 1, 1955

Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1956

One member appointed annually by the mayor in the month of March  
for a term of five years.

*Superintendent of Parks and Playgrounds*

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$4,200 annually.

*Art Commission*

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1951

Francoise Trudel Bourcier ..... Term expires October 1, 1952

John W. Noga, Clerk ..... Term expires October 1, 1953

Appointed by the Mayor and confirmed by the Board of Aldermen in  
September for a term of three years.



*Selectmen*

## WARD 1

Peter C. Hair

James Pettigrew

George A. Lang

## WARD 2

David C. Cheney

Walter Clark Flanders

James P. Shea

## WARD 3

James B. Reagan

Lewis G. Farmer

Germain B. Lavallee

## WARD 4

Patrick J. Sullivan

Emile Toupin

John M. Fitzgerald

## WARD 5

Laurence B. Mahoney

William H. Girard

Edward J. Walsh

## WARD 6

\*Michael J. Dugan

\*\*Edward J. Harlan

\*\*Marcel J. Rivet

\* Deceased. Michael Walas, successor.

\*\* Resigned. Arthur St.. Denis and John Grady, Jr., successors.

## WARD 7

Charles J. Leclerc

Gustave L. Maranier

Alonzo J. Tessier

## WARD 8

John E. Kane

Louis N. Latulippe

James E. Sweeney

## WARD 9

Leo O. Boisvert

Rene A. Gagnon, Jr.

\*Joseph H. Kane

\* Resigned. Albert T. Beauchesne, successor.

## WARD 10

Arthur Courtois

Paul L. Gilmartin

James J. Kearns

## WARD 11

Armand A. Roberge

Joseph P. Lyons

Cornelius J. Sullivan

## WARD 12

Albert J. Boutin

Louis J. Soucy

Hilarion Plaisance

## WARD 13

\*Henry J. Dupont

Lorenzo P. Gauthier

Arthur E. Thibodeau

\*Resigned. Paul T. Beauchemin, successor.

## WARD 14

Kalil Attalla

Willibert Gamache

Ferdinand I. Bates

Salary, \$57.50 per year.

*Moderators*

- Ward 1. Edwin A. Norton
- Ward 2. Charles H. Barnard
- Ward 3. Thomas E. Sheehan
- Ward 4. Walter J. Burke
- Ward 5. John J. McGuigan
- Ward 6. William F. Barrett
- Ward 7. Adrien A. Paradis
- Ward 8. Walter J. Labore
- Ward 9. Edward W. Morris
- Ward 10. Henry P. Paris
- Ward 11. Hubert T. Carroll
- Ward 12. Alfred J. Champagne
- Ward 13. Robert Allard
- Ward 14. John A. Burke

Salary, \$25 for each election or primary.

*Ward Clerks*

- Ward 1. Roland P. Therrien  
(Leslie R. Van Duyne, acting)
- Ward 2. Wilfred LaChance
- Ward 3. John J. Sweeney
- Ward 4. Walter J. Lepa
- Ward 5. Joseph P. Healy
- Ward 6. Peter E. Harlan
- Ward 7. Albina F. Martel
- Ward 8. Adelard J. Pelissier
- Ward 9. Harry W. Walsh
- Ward 10. Edward J. Boyle
- Ward 11. Harry A. Wade
- Ward 12. Louis P. Laplante
- Ward 13. Laura A. Lamy
- Ward 14. Charles W. Kneé

(Roman Novosad, acting)

Salary, \$65.00 per year.

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1951

BRIDGES			
	Lands	Buildings	Total
Amoskeag Falls Bridge .....	.....	.....	\$250,000.00
Cohas Brook Bridge .....	.....	.....	7,000.00
Elm Street Bridge .....	.....	.....	50,000.00
Goffs Falls Bridge, Brown Avenue .....	.....	.....	3,500.00
Granite Street Bridge .....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street .....	.....	.....	18,000.00
Kelley Street Bridge .....	.....	.....	400,000.00
Notre Dame Bridge .....	.....	.....	800,000.00
Print Works Bridge, Granite Street .....	.....	.....	15,000.00
Proctor Avenue Bridge .....	.....	.....	4,000.00
Queen City Bridge .....	.....	.....	900,000.00
Second Street Bridge .....	.....	.....	60,000.00
South Main Street Bridge .....	.....	.....	40,000.00
Totals .....	.....	.....	\$2,747,500.00
CITY CEMETERIES			
	Lands	Buildings	Total
Amoskeag Cemetery, Goffstown Road .....	\$3,000.00	.....	\$3,000.00
Brown Avenue Cemetery .....	200.00	.....	200.00
Huse Cemetery, Mammoth Road .....	870.00	.....	870.00
Huse Cemetery, Young Sunnyside .....	1,000.00	.....	1,000.00
Merrill Cemetery, Huse Road .....	3,600.00	.....	3,600.00
Pine Grove Cemetery, Brown Avenue .....	716,110.00	\$83,890.00	800,000.00
Pine Grove Cemetery, Calef Road/Titus Ave. ....	100.00	.....	100.00
Pine Grove Cemetery, Bourne, Titus Ave. ....	..	.....	660.00
South Main Street Congregational Church Cemetery .....	7,500.00	.....	7,500.00
Squog Cemetery, Bowman Street .....	7,975.00	.....	7,975.00
Stowell Cemetery, Bodwell Road .....	850.00	.....	850.00
Valley Cemetery, Pine Street .....	230,000.00	.....	250,000.00
Equipment and Supplies .....	.....	\$32,039.63	32,039.63
Totals .....	\$971,865.00	\$103,890.00	\$1,107,794.63

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1951

FIRE STATIONS	Lands	Buildings	Equipment	Total
Candia Road, Hose House .....	.....	\$800.00	.....	\$800.00
Central Station, Vine Street .....	\$50,500.00	199,500.00	\$99,075.00	349,075.00
Lake Avenue Engine House .....	3,500.00	32,000.00	44,550.00	80,050.00
Main Street Engine House .....	4,500.00	32,000.00	15,050.00	51,550.00
Mammoth Road Hose House, (not used) .....	900.00	.....	.....	900.00
Nashua-Maple Streets Hose House .....	2,500.00	8,500.00	13,825.00	24,925.00
Rimmon Street Engine House .....	1,200.00	28,800.00	24,100.00	54,100.00
Riverside Hose, Front Street .....	.....	400.00	.....	400.00
Somerville Street Engine House .....	1,200.00	30,800.00	30,525.00	62,525.00
South Elm Street Engine House .....	880.00	6,100.00	13,350.00	20,330.00
South Main Street Engine House .....	1,200.00	30,000.00	12,800.00	44,000.00
Webster Street Engine House .....	2,650.00	30,000.00	26,025.00	58,675.00
Wilson Hill Engine House, Weston .....	1,500.00	23,000.00	15,750.00	40,250.00
Weston Street Drill Tower .....	.....	5,000.00	500.00	5,500.00
Fire Alarm Telegraph .....	.....	.....	151,600.00	151,600.00
Massabesic Volunteer Co. ....	.....	.....	2,710.00	2,710.00
Totals .....	\$70,620.00	\$426,900.00	\$449,860.00	\$947,380.00

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1951

CITY OF MANCHESTER

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SCHOOLS					
	Lands	Buildings	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets .....	\$10,000.00	\$20,000.00	.....	\$11,378.57	\$41,378.57
Amoskeag School, Front Street .....	900.00	20,000.00	\$3,276.00	2,464.00	26,640.00
Ash Street School, Bridge-Maple Streets .....	21,800.00	57,000.00	5,302.00	5,334.00	89,436.00
Bakersville School, Elm-Owen City Ave. ....	9,000.00	100,000.00	6,344.00	5,497.00	120,841.00
Brown School, Amory-Alsace Streets .....	7,800.00	52,000.00	5,003.00	2,797.00	67,600.00
Central High School, Concord-Beech Streets .....	29,700.00	320,300.00	63,798.00	57,739.00	471,537.00
Chandler School, Concord-Ashland Streets .....	5,540.00	50,000.00	5,036.00	2,419.00	62,995.00
Corey Manual Training School, 250 Concord Street .....	2,125.00	1,550.00	.....	29,384.40	41,384.40
Crystal Lake School, Bodwell-Corning Roads .....	100.00	1,875.00	.....	1,650.00	3,625.00
Franklin Street School, Franklin Street .....	24,000.00	273,800.00	5,362.00	9,240.00	312,402.00
Goffs Falls School, Brown Ave. ....	2,000.00	28,000.00	2,498.00	33,790.00	67,900.00
Hallsville School, Jewett-Hayward Streets .....	4,400.00	59,200.00	7,357.00	6,938.00	77,895.00
Harvey District School, South Willow Street .....	100.00	12,000.00	1,650.00	585.00	14,335.00
Highland School, Beech-Titus Ave. ....	3,915.00	70,000.00	4,043.00	3,565.00	81,523.00
Lincoln Street School, Merrimack-Lincoln Streets .....	20,000.00	57,000.00	6,064.00	3,569.00	86,633.00
Maynard School, Merrimack-Union Streets .....	9,000.00	75,000.00	5,396.00	5,292.00	94,688.00
Parker School, South Main Street .....	6,000.00	40,000.00	4,657.00	4,518.00	55,175.00
Pearl Street School, Pearl Street .....	4,260.00	25,000.00	5,113.00	1,884.00	36,257.00
Practical Arts High School, Concord Street .....	32,780.00	948,000.00	.....	.....	980,780.00
Kimmon School, Dubuque-Amory Streets .....	4,150.00	35,000.00	.....	39,150.00	74,300.00
Spring Street School, Spring Street .....	11,550.00	25,000.00	.....	36,550.00	73,100.00
Stark District School, River Road .....	500.00	1,800.00	.....	2,300.00	4,600.00
Straw School, Chestnut Street .....	16,200.00	45,000.00	5,262.00	4,595.00	71,057.00
Varney School, Bowman-Varney Streets .....	8,560.00	50,000.00	5,794.00	5,008.00	69,362.00
Webster Mills School, Island Pond Road .....	100.00	700.00	.....	800.00	1,600.00
Webster School, Webster Street .....	51,735.00	275,000.00	.....	326,755.00	602,490.00
Webster School, (new) Elm-Bennington-Bay Streets .....	15,000.00	185,000.00	8,704.00	14,124.00	222,828.00
West Side High and Main Street Schools (West) .....	16,680.00	583,320.00	20,531.00	21,360.00	641,891.00
Conant-Noire Dame and Main Streets (Main) .....	.....	.....	3,871.00	2,589.00	6,460.00
West High Memorial Field .....	60,000.00	.....	.....	60,000.00	120,000.00
Weston School, Hanover-Briar Ave. ....	3,500.00	55,000.00	3,210.00	1,403.00	63,113.00
Wilson School, Wilson-Auburn Streets .....	8,320.00	92,000.00	6,379.00	4,504.00	111,203.00
Youngsville School, Candia Road .....	2,000.00	53,000.00	3,567.00	4,585.00	63,152.00
Manual Training Equipment (West High) .....	.....	.....	.....	16,772.04	16,772.04
Manual Training Equipment (5 grammar schools) .....	.....	.....	.....	7,957.11	7,957.11
Household Economics .....	.....	.....	.....	19,923.00	19,923.00
Storehouse and Janitors' Supplies .....	.....	.....	.....	6,540.00	6,540.00
Totals .....	\$391,735.00	\$3,619,545.00	\$188,217.00	\$263,256.12	\$4,462,753.12

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1951

PUBLIC BUILDINGS					Equipment and Supplies	Total
		Lands,	Buildings			
Carpenter Memorial Library .....		\$71,400.00	\$328,600.00		\$506,334.00	\$906,334.00
Isolation Hospital (Manchester City Hospital) .....		16,000.00	121,000.00		16,717.35	153,717.35
Golf Course, Mammoth Road .....		132,200.00	24,000.00		14,863.00	171,063.00
City Hall .....		350,000.00	110,000.00		.....	460,000.00
Mayor .....		.....	.....		1,451.46	1,451.46
Aldermen .....		.....	.....		685.00	685.00
Auditor .....		.....	.....		4,450.50	4,450.50
Treasurer .....		.....	.....		4,533.53	4,533.53
Parking Meters .....		.....	.....		76,728.40	76,728.40
Tax Collector .....		.....	.....		4,337.75	4,337.75
City Clerk .....		.....	.....		13,520.00	13,520.00
City Hall Auditorium and Janitors' Supplies .....		.....	.....		2,660.25	2,660.25
Assessors .....		.....	.....		69,461.81	69,461.81
Board of Registrars .....		.....	.....		617.00	617.00
Department of Buildings (Office) .....		.....	.....		9,107.31	9,107.31
Charities Department .....		.....	.....		1,952.75	1,952.75
Board of Adjustment .....		.....	.....		257.50	257.50
Planning Board .....		.....	.....		973.04	973.04
Purchasing Agent (not in use) .....		.....	.....		492.70	492.70
Civil Defense—1800 Elm Street .....		.....	.....		1,912.00	1,912.00
Parking Lot, Franklin-Granite Streets .....		93,000.00	.....		.....	93,000.00
Public Scales .....		.....	7,000.00		.....	.....
Sealer of Weights and Measures .....		.....	.....		526.90	526.90
City Yards, Highway Department, Garage and Incinerator .....		60,000.00	440,000.00		1,581.60	1,581.60
Old Battery Building, Carpenter Shop, Manchester Street .....		2,000.00	18,000.00		494,894.81	994,894.81
Old Court House, Franklin Street .....		27,000.00	28,000.00		4,730.17	24,730.17
Health Department, Old Court House .....		.....	.....		272.20	55,272.20
Probation Department, Old Court House .....		.....	.....		12,322.87	12,322.87
Police Station .....		.....	.....		4,580.59	4,580.59
Water Department (details given in separate report issued by Manchester Water Works) .....		19,250.00	78,750.00		69,392.50	167,392.50
		1,019,598.32	1,248,486.70		4,164,939.15	6,433,024.17
Totals .....		\$1,790,448.32	\$2,403,836.70		\$5,574,266.17	\$9,768,551.19

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1951

CITY OF MANCHESTER

21

PARKS AND PLAYGROUNDS						
	Lands	Buildings	Equipment	Total		
Cemetery Brook Park (Sheridan-Emmett)	\$32,000.00	.....	.....	\$32,000.00		
Crystal Lake Bath House, Bodwell Road	15,500.00	.....	.....	\$40,000.00		
Derryfield Park, Bridge Street	114,000.00	9,130.00	.....	123,130.00		
Gossler Park, Blucher-Dubuque Streets	50,000.00	.....	.....	50,000.00		
Hanover Common, Hanover Street	99,000.00	.....	.....	99,000.00		
Harriman Park, Hall-Central and Lake Ave.	5,000.00	.....	.....	5,000.00		
Lafayette Park, Notre Dame Ave.	45,200.00	14,800.00*	.....	60,000.00		
Livingston Park and Swimming Pool, Dorrs Pond	30,000.00	.....	.....	100,000.00		
Manchester Athletic Field, Valley-Maple Streets	110,000.00	90,000.00	\$42,050.00	242,050.00		
Merrimack Common, Elm Street	769,500.00	.....	.....	769,500.00		
Nutts Pond and Bath House, (Precourt Pond)	30,900.00	20,000.00	.....	50,900.00		
Park Common, Lake Ave.	78,900.00	.....	.....	78,900.00		
Parker Common, Maple Street	11,400.00	.....	.....	11,400.00		
Parker, Walter M., Playground, McGregor - Marion - Groton	10,000.00	.....	.....	10,000.00		
Prout Park, Young Street	22,300.00	.....	.....	22,300.00		
Pulaski Park, Bridge Street	49,000.00	.....	.....	49,000.00		
Queen City Playground, Queen City Ave. Brown Ave.	10,000.00	.....	.....	10,000.00		
Recreation Grounds, Goffstown Road	10,000.00	.....	.....	10,000.00		
Rock Rimmon Park and Swimming Pool	17,150.00	132,850.00	.....	150,000.00		
Simpson Park, Notre Dame, Coolidge Ave.	18,000.00	10,000.00*	.....	28,000.00		
Stark Park	60,000.00	20,000.00	.....	80,000.00		
Stevens Park, Lake Ave. Mammoth Road	11,000.00	.....	.....	11,000.00		
Stevens Pond	4,400.00	.....	.....	4,400.00		
Sweeney Park, South Main Street	20,900.00	.....	.....	20,900.00		
Victory Park, Concord-Amherst Streets	183,000.00	.....	.....	183,000.00		
Wagner Memorial Park, Prospect to Myrtle	33,000.00	57,000.00	.....	90,000.00		
West Side Park, Wheelock Street	8,585.00	.....	.....	8,585.00		
Public Comfort Station, Merrimack Common	.....	15,000.00	.....	15,000.00		
Parks and Commons, Supplies and Equipment	.....	.....	300.00	15,300.00		
Soldiers' Monument, Concord Common	.....	32,500.00	100,564.16	100,564.16		
Soldiers' Monument, Hanover Common	.....	4,500.00	.....	32,500.00		
Soldiers' Monument, Merrimack Common	.....	25,000.00	.....	4,500.00		
Soldiers' Monument, Pulaski Park	.....	35,000.00	.....	25,000.00		
Soldiers' Monument, Sweeney	.....	4,000.00	.....	35,000.00		
General John Stark Monument	.....	40,000.00	.....	4,000.00		
Ferdinand Gagnon Monument, Lafayette Park	.....	15,000.00	.....	40,000.00		
Howe and Shasta Streets land (acquired for playground)	1,900.00	100.00	.....	15,000.00		
Totals	\$1,870,635.00	\$590,080.00	\$142,914.16	\$2,628,129.16		
* Denotes Improvements: \$24,800.00				\$24,800.00		

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1951

MISCELLANEOUS				
	Lands	Buildings	Equipment	Total
Ward 2, Blodget Street .....	\$4,500.00	\$3,500.00	.....	\$8,000.00
Ward 5, Lake Ave. ....	1,500.00	5,000.00	.....	6,500.00
Ward 11, Clinton Street .....	700.00	4,300.00	.....	5,000.00
Manchester Airport, Woodlawn Ave. ....	21,860.00	63,110.00	\$575.00	85,575.00
Property Deeded to City for Non-Payment of Taxes .....	42,800.00	1,350.00	.....	44,150.00
Public Housing:				
Rock Rimonon .....	91,750.00	1,999,950.00	.....	2,091,700.00
Barry Project .....	.....	153,700.00	.....	153,700.00
Greiner Heights .....	6,300.00	324,700.00	.....	331,000.00
Totals .....	\$169,410.00	\$2,555,640.00	\$575.00	\$2,725,625.00

  

GENERAL SUMMARY				
	Lands	Buildings	Books	Equipment
City Bridges .....	\$2,747,500.00	.....	.....	.....
City Cemeteries .....	\$971,865.00	\$103,890.00	.....	\$32,039.63
Fire Stations .....	70,200.00	426,900.00	.....	449,860.00
Schools .....	391,735.00	3,619,545.00	.....	263,256.12
Public Buildings .....	1,790,448.32	2,403,836.70	\$188,217.00	4,462,553.12
Parks and Playgrounds .....	1,870,635.00	614,880.00	.....	9,768,551.10
Miscellaneous .....	169,410.00	2,555,640.00	.....	142,944.16
Totals .....	\$5,264,713.32	\$9,724,691.70	\$188,217.00	\$75.00
				\$24,388,033.10



CITY OF MANCHESTER

NEW HAMPSHIRE

# AUDIT REPORT

*For the Year Ended  
December 31, 1951*



LEONARD D. RICCIO

*Certified Public Accountant*

MANCHESTER, N. H.



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October 31, 1952

*To the Honorable Board of Mayor and Aldermen  
City of Manchester, New Hampshire*

GENTLEMEN :

At your request, I have made an examination of the books and underlying records of the City of Manchester for the year ended December 31, 1951. Submitted herewith is the report comprising exhibits, supporting schedules and my comments.

### SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and supporting evidence as were considered necessary in the circumstances. I also examined the records of the various departments and the Financial Resolutions. Verification letters were mailed to a substantial number of the outstanding Taxes and Accounts Receivable.

The general books of the city are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivables, the books reflect cash receipts and disbursements during the year. At the close of the year, however, unpaid department commitments are entered to reflect the outstanding liabilities with corresponding charges to the departments.

### BALANCE SHEET — REVENUE ACCOUNTS

#### EXHIBIT A

The Balance Sheet Revenue Accounts reflect the financial condition of the City of Manchester as at the close of business December 31, 1951. The Comparative Balance Sheet — Exhibit L shows the increases and decreases in the various items between the years 1950 and 1951.

*Cash on Hand and in Banks* ..... \$855,812.27

The cash on hand, in the office of the City Treasurer and in the custody of the several departmental officials, was verified by count during the audit and reconciled to December 31, 1951. The cash in bank was reconciled to the bank statements and the independent confirmation received directly from the depositories. Reconciliation of the cash included both the Revenue and Non-Revenue accounts. The free cash balance available for city purposes was \$430,077.57 as compared with \$480,332.44 the preceding year.

*Taxes Receivable* ..... \$393,978.01

A listing of the open accounts in the tax ledgers for the various years was taken as at July 31, 1952. The variances with the control are shown on Exhibit A — Schedule 2. The tax warrants and abatements issued were examined for proper authority and checked to the controlling account. A substantial number of unpaid taxes were circularized and any differences

indicated in the replies were investigated and satisfactorily explained. With the approval of the Board of Mayor and Aldermen, balances of the 1945 Poll Tax totalling \$4,033.00 had been charged off as uncollectible.

<i>Tax Deeds</i> .....	\$8,075.85
<i>Tax Titles</i> .....	\$1,911.82

The above items represent property acquired because of non-payment of taxes. The open accounts in each of the ledgers were listed as at July 31, 1952 and were in agreement with the controlling accounts in the Tax Collector's office as well as the City Auditor's office.

<i>Departmental Accounts Receivable</i> .....	\$14,430.93
-----------------------------------------------	-------------

The records of the City Auditor substantiating the above were checked in detail with corresponding verification of the departmental records, but the open accounts were not independently confirmed by circularization. Exhibit A — Schedule 4 sets forth the activity for the year, and Schedule 4A ages the accounts. A review of the accounts indicates that many of them are uncollectible and I suggest that they be charged off. The inclusion of such uncollectible amounts on the Balance Sheet obviously overstates the assets.

<i>Accounts Receivable — Water Works</i> .....	\$48,985.33
------------------------------------------------	-------------

The Water Works Department books and records were examined as at September 24, 1952 and reconciled to December 31, 1951. The cash was counted and proved to the control in the City Auditor's office. The open accounts were listed and independently verified by requests for confirmation to which a substantial number replied in concurrence. Exhibit A — Schedule 5 summarizes the activity in the Accounts Receivables.

The cash for fire protection charges totalling \$67,542.07 heretofore held in escrow was transferred to the Water Works cash account as a result of a Court decision in 1951 favorable to the department.

<i>Accounts Payable</i> .....	\$151,383.03
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As at the end of the year, the unpaid departmental commitments were accrued with corresponding charges to the various departments. Schedule 6 lists the liability of the departments involved.

All entries in the Temporary Loan account recording tax anticipation notes as well as the cancelled notes were examined.

<i>Revenue Appropriation</i> .....	\$108,253.26
------------------------------------	--------------

The unexpended balances of the Revenue Appropriations carried to 1952 as approved by the Board of Mayor and Aldermen are listed on Exhibit G. Included in this amount is the Water Works balance of \$87,282.20, the cash for which is part of the caption "Cash Unavailable for City Purposes" Exhibit A.

*Water Revenue* ..... \$48,985.33

This caption reflects the uncollected Accounts Receivable of the Water Works and is reserved for their appropriation when collected.

*Tailings* ..... \$6,361.65

Outstanding checks for unclaimed wages and miscellaneous items are reflected in this liability.

*Other Funds* ..... \$9,750.51

The above caption consists of unexpended balances of the Athletic and Cafeteria Funds. In view of the fact that these funds are independently administered — the city merely acts as a depository — an examination of these accounts is not within the scope of this audit. The cash for these items is included in the caption "Cash on Hand and in Banks Unavailable for City Purposes."

*Reserve for Head Taxes* ..... \$243,660.00

When collected, this amount is payable to the State of New Hampshire on the Head Tax Levy for the year 1951.

*Parking Meters* ..... \$129,856.49

This item represents the unexpended cash derived from parking meter collections. The restrictive nature of this fund makes it unavailable for the general use of the City.

The total cash for the year credited to Parking Meters was \$99,263.12 of which \$98,765.23 was from meter collections and the balance of \$497.89 from miscellaneous sources.

*Revenue of 1951 and Prior Years (Surplus)* ..... \$623,821.43

The detail of the Surplus account is set forth in Exhibit A — Schedules 7, 7A and 7B.

The Revenue of the City, other than taxes, water revenue and borrowings, is shown on Schedule 7B as estimated revenue. Although the budgetary estimate for this item was \$642,051.71, the net credits were \$639,756.28, a variance of \$2,295.43.

The net unexpended appropriation balance was \$56,566.34. Other charges, however, reduced the amount transferred to Surplus to \$31,598.75. In spite of the fact that \$126,529.00 was appropriated from Surplus for the current budget, the net decrease in Surplus was \$90,314.75.

The following comparison of the budgetary credits reveals the ratio of tax revenue, estimated revenue and surplus appropriation to total revenue.

	1950	%	1951	%
General Property Taxes .....	\$4,597,548	86.8	\$4,995,917	85.4
Other Taxes .....	84,748	1.6	86,193	1.5
	<hr/>		<hr/>	
Estimated Revenue .....	\$4,682,296	88.4	\$5,082,110	86.9
From Surplus .....	550,007	10.4	642,052	11.0
	65,000	1.2	126,529	2.1
	<hr/>		<hr/>	
	\$5,297,303	100.0	\$5,850,691	100.0
	<hr/>		<hr/>	

## BALANCE SHEET — NON-REVENUE ACCOUNTS

## EXHIBIT B

The Balance Sheet — Non-Revenue accounts discloses the unexpended balances as of December 31, 1951 on bond issues. All resolutions pertaining to bonds issued, passed by the Board of Mayor and Aldermen and approved during the year, were examined.

*Cash on Hand and in Bank* ..... \$135,985.27

Since Revenue and Non-Revenue Cash are not segregated in the office of the City Treasurer, verification of Non-Revenue Cash was necessarily included with the verification of cash on hand and in banks as shown on Exhibit A — Schedules 1 and 1A. The City Auditor's office gives effect to the cash transactions by means of journal entries. A total of \$103,401.63 was so transferred during the year which compares with \$115,213.08 the previous year.

*Accounts Receivable* ..... \$3,709.13

The collectibility of the accounts representing the above asset is questionable because most of them are over 15 years old. I recommend that they be charged off to the Non-Revenue Reserve.

*Appropriation Balances* ..... \$122,066.36

Exhibit H itemizes the unexpended balances of the bond issues.

*Non-Revenue Reserves* ..... \$3,709.13

This caption comprises unpaid Accounts Receivable balances and is reserved for appropriations when collected.

## BALANCE SHEET — GENERAL INDEBTEDNESS

## EXHIBIT C

The Balance Sheet — General Indebtedness discloses the City liability with respect to borrowings on serial bonds as at December 31, 1951.

*Net Bonded Debt* ..... \$3,700,000.00

Exhibit C, Schedule 1 lists the bonds outstanding as at the close of the year.



Authorization for all loans were examined and all cancelled bonds and coupons paid during the year were checked. Maturing coupons, outstanding at the end of the year, were reconciled to the bank statements and independent verification submitted by the depositories. The following is a summary of the activity of the general indebtedness account for the past five years.

Year	Debt Outstanding End of Year	New Loans	Principal Payments	Interest Charges
1947	\$3,560,500.00	\$645,000.00	\$403,500.00	\$66,645.00
1948	3,713,000.00	590,000.00	437,500.00	67,512.50
1949	3,808,000.00	540,000.00	445,000.00	70,205.00
1950	3,750,000.00	400,000.00	458,000.00	70,427.50
1951	3,700,000.00	408,000.00	458,000.00	67,235.00

#### BALANCE SHEET — TRUST AND INVESTMENT FUNDS

##### EXHIBIT D

The Balance Sheet — Trust and Investment Funds records the assets and sources of such assets in custody of the City Treasurer and the Treasurer of the Library Trustees.

*Cemetery Trust Funds* ..... \$954,923.57

The cash on deposit and investment in securities are shown on Schedules 1 and 4. The cash was verified by an examination of the pass books of the various savings banks and by direct confirmation, and the securities were examined in the presence of the Treasurer of the Cemetery Trust Funds.

The Special Funds of the Cemeteries contain a large number of Trust Funds individually deposited in the banks, each of which is represented by a pass book. A considerable amount of book work can be eliminated if the funds of similar amounts are consolidated into one account. The necessary control required over the funds can still be maintained by detailing the items comprising the account. Withdrawals of interest and its record keeping will be greatly facilitated.

Along with the consolidation of the small accounts, there should be a simplification of the general books and accounts of the Trust Funds, and simultaneously provide for Trust Fund accounting to the City Auditor.

*Other Funds* ..... \$43,445.85

This item represents cash in the savings banks in custody of the City Treasurer and was verified by inspection of the pass books and by direct confirmation.

*Library Trust Funds* ..... \$207,654.12

All of the cash represented by the above caption, whether in the custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by an examination of the pass books and the bank statements as well as by independent confirmation from the depositories.

The securities were examined in the presence of the Treasurer of the Library Trustees.

It is my opinion that at least two Trustees of the Trust Funds should be present whenever the safe deposit box in which the securities are kept is opened.

#### CASH RECEIPTS AND DISBURSEMENTS

##### EXHIBITS E AND F

Exhibits E and F show in detail the classification of cash receipts and disbursements for the Revenue and Non-Revenue Accounts, both of which are in agreement with the records of the City Auditor.

The City Treasurer's report of cash received and the Treasury warrants were checked in detail to the cash books. Invoices for a period of several months were also checked.

#### STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

##### EXHIBITS G AND H

The appropriation ledger was completely checked and was in agreement with the controlling accounts.

Only three departments overexpended their appropriation totalling \$16.96 while the other departments had unexpended balances amounting to \$56,583.30.

The contingency appropriation was availed of to the extent of \$91,148.11 representing transfers to various departments.

##### *Exhibit H*

The statement of Budgetary Appropriation and Expenditures on Non-Revenue accounts still shows a number of small unexpended balances which have been carried as such for several years. If the projects have been completed and there is no further need for these balances, it is my suggestion that they be transferred to the more active accounts of a similar nature within the Non-Revenue Appropriation. Chapter 7, Section 8 empowers the Board of Mayor and Aldermen to make such transfers.

#### STATEMENT OF TAX RATE AND TAX LEVIES

##### EXHIBIT K

Exhibit K outlines pertinent information relative to the tax rates and tax levies for the years 1934 to 1951 inclusive.

## DEPARTMENTAL COMMENTS — HIGHWAY DEPARTMENT

The statement of Appropriations, Exhibits I and J show the general activity in the Highway Department. The department allocates its appropriation among the several subdivisions in the Revenue accounts and in accordance with the bond issue, in the Non-Revenue accounts. The balances in the latter account carried to 1951 are in agreement with the Auditor's office.

Exhibit J - Schedule I discloses the nature of the transfers charged to the Non-Revenue Accounts. Some of the charges are for transportation and use of equipment while others are for materials and supplies used on the various projects and originally charged to Revenue accounts, though not necessarily in the current year.

*City Treasurer*

The books and underlying records of the City Treasurer were examined. A substantial number of voucher and payroll checks were examined and these accounts were reconciled both at the end of the year and during the audit.

The City Treasurer's bond was increased to \$200,000.00 during the year under review.

*Assessors*

In addition to proving the Tax Warrant issued to the Collector of Taxes I examined the abatements charged during the year. A number of valuation cards were checked to the tax warrant. The 1951 tax rate of \$41.00 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

*Tax Collector*

The books as well as the cash records of the Tax Collector were examined and were found to be in agreement with the records of the City Auditor. Proper authorizations for all transfers and abatements were checked.

The following summarizes the collection activity for the year:

	1951	
	Property	Poll
Tax Levy .....	\$5,003,731.79	\$78,378.00
Additional Assessment .....	375.84	1,952.00
	<hr/>	<hr/>
Cash and Discounts .....	\$5,004,107.63	\$80,330.00
	4,684,700.22	64,658.00
	<hr/>	<hr/>
Per Cent Collected .....	93.63%	80.49%
	<hr/>	<hr/>
Per Cent Collected Previous Year .....	92.52%	77.96%
	<hr/>	<hr/>

*City Clerk*

The cash records of the City Clerk were checked and were in accord with the controlling accounts. The cash receipt book was totaled and checked. The automobile permit cash book was also totaled for the year and a test made of the permits issued during the year.

*Other Departments*

The department records of the School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Charity and City Scales were also examined.

In conclusion, may I summarize some of the salient items which require your careful consideration.

1. Charging off to Surplus the uncollectible Revenue Accounts Receivable.
2. Charging off to Non-Revenue Reserve the uncollectible Non-Revenue Accounts Receivable.
3. Consolidating the small Trust Funds.
4. Simplifying the general books of the Trust Funds.
5. Providing for Trust Fund accounting to City Auditor.
6. Transferring the inactive accounts in the Non-Revenue Appropriations to the active accounts of a similar nature.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant.*

## CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1951. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1951 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant.*

EXHIBIT A  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1951

*Revenue Accounts*

ASSETS

Schedule  
Number

1	Cash on Hand and in Banks:		
	Custody of City Treasurer		
	Free Cash Balance .....	\$429,227.57	
	Unavailable for City Purposes .....	425,734.70	
		<hr/>	\$854,962.27
	In Hands of City Officials:		
	Water Works .....	\$300.00	
	City Clerk .....	250.00	
	Tax Collector .....	200.00	
	Schools .....	100.00	
		<hr/>	850.00
			<hr/>
			\$855,812.27
2	Taxes Receivable:		
	Levy of 1946 .....	\$3,227.09	
	Levy of 1947 .....	3,437.05	
	Levy of 1948 .....	4,392.00	
	Levy of 1949 .....	5,649.12	
	Levy of 1950 .....	8,317.00	
	Levy of 1951 .....	323,470.75	
	Levy of 1951 Head Taxes .....	45,485.00	
		<hr/>	393,978.01
3	Tax Titles .....		1,911.82
3	Tax Deeds .....		8,075.85
4	Departmental Accounts Receivable .....		14,430.93
5	Water Works:		
	Accounts Receivable .....		48,985.33
			<hr/>
	TOTAL ASSETS .....		\$1,323,194.21

## EXHIBIT A

## CITY OF MANCHESTER

## BALANCE SHEET AS AT DECEMBER 31, 1951

*Revenue Accounts*

## LIABILITIES

Schedule  
Number

Current Debt:	
6 Accounts Payable .....	\$151,383.03
U. S. Savings Bonds Deductions .....	670.50
Revenue Appropriation Balances to 1952 (Exhibit G) .....	108,253.26
	<hr/>
	\$260,306.79
Water Works:	
Water Revenue (Reserve for Appropriation— When Collected) .....	48,985.33
Revenue of 1952 .....	143.00
Tailings .....	6,361.66
Other Funds:	
Central High Athletic Fund .....	\$9,398.17
West Side High Athletic Fund .....	344.30
Cafeteria Fund .....	8.04
	<hr/>
	9,750.51
Reserve for Head Taxes .....	243,660.00
Cost on State Head Taxes Collected .....	309.00
Parking Meters .....	129,856.49
7 Revenue of 1951 and Prior Years (Surplus) .....	623,821.43
	<hr/>
TOTAL LIABILITIES .....	\$1,323,194.21

## EXHIBIT A — SCHEDULE 1

## CITY OF MANCHESTER

## SCHEDULE OF CASH BALANCE — DECEMBER 31, 1951

*Revenue and Non-Revenue Cash**Cash on Deposit December 31, 1951:*

Merchants National Bank .....	\$775,121.96	
Amoskeag National Bank .....	5,000.00	
Manchester National Bank .....	5,000.00	
Deposits in Transit .....	1,300.15	
State Head Tax Cash .....	198,489.00	
Cash on Hand December 31, 1951 .....	6,036.43	
Total Cash .....		<u>\$990,947.54</u>
To be Applied as Follows:		
Revenue Cash (Exhibit A) .....	\$854,962.27	
Non-Revenue Cash (Exhibit B) .....	135,985.27	
		<u>\$990,947.54</u>

## Revenue Cash Composition:

Water Works Cash .....	\$87,282.20
Cafeteria Fund .....	8.04
U. S. Savings Bonds .....	670.50
Parking Meters .....	129,856.49
Athletic Funds .....	9,742.47
Head Tax Cash .....	198,175.00
Free Cash Balance .....	429,227.57
	<u>\$854,962.27</u>



## EXHIBIT A — SCHEDULE 1A

## CITY OF MANCHESTER

## TREASURER'S DEPARTMENT

*Cash Receipts and Disbursements*

For the Fiscal Year Ended December 31, 1951

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January .....	\$922,221.05	\$229,240.77	\$527,763.26	\$623,698.56
February .....	623,698.56	699,860.83	518,121.18	805,438.21
March .....	805,438.21	186,165.70	556,877.00	434,726.91
April .....	434,726.91	776,886.00	573,511.99	638,100.92
May .....	638,100.92	1,156,919.75	494,032.27	1,300,988.40
June .....	1,300,988.40	163,727.44	725,605.54	739,110.30
July .....	739,110.30	549,671.18	669,083.81	619,697.67
August .....	619,697.67	2,373,960.29	616,505.39	2,377,152.57
September .....	2,377,152.57	446,151.20	1,564,813.23	1,258,490.54
October .....	1,258,490.54	397,936.37	559,524.00	1,096,902.91
November .....	1,096,902.91	580,481.26	570,540.59	1,107,843.58
December .....	1,106,843.58	2,109,341.16	2,225,237.20	990,947.54
Total for the Year .....		\$9,670,341.95	\$9,601,615.46	
Balance January 1, 1951 ....	922,221.05			
Balance December 31, 1951 ...			990,947.54	
		\$10,592,563.00	\$10,592,563.00	

EXHIBIT A -- SCHEDULE 2  
CITY OF MANCHESTER  
STATEMENT OF TAX COLLECTOR'S DEPARTMENT  
For the Fiscal Year Ended December 31, 1951

	1945	1946	1947	1948	1949	1950	Property	1951 Poll	Head Tax
Balance January 1, 1951 . . . . .	\$11,177.74	\$3,769.21	\$4,393.66	\$5,811.00	\$9,061.34	\$373,939.78	.....	.....	.....
<i>Charges:</i>									
1951 Tax Warrant . . . . .	.....	.....	.....	.....	.....	.....	\$4,995,916.94	\$78,378.00	\$246,445.00
1951 National Bank Stock Tax . . . . .	.....	.....	.....	.....	.....	.....	7,190.85	.....	.....
1951 School Tax on Prop- erty of Adjoining Towns . . . . .	.....	.....	.....	.....	.....	.....	624.00	.....	.....
Additional Taxes Assessed . . . . .	49.68	136.75	143.20	148.80	160.78	778.60	375.84	1,952.00	2,440.00
Refunds on Overpayments and Corrections . . . . .	.....	.....	.....	1.00	2.00	97.90	423.21	.....	.....
Total Charges and Balance	\$11,227.42	\$3,905.96	\$4,536.86	\$5,960.80	\$9,224.12	\$374,816.28	\$5,004,530.84	\$80,330.00	\$248,885.00
<i>Credits:</i>									
Cash Collections . . . . .	\$459.07	\$460.87	\$589.31	\$960.60	\$2,877.00	\$363,310.88	\$4,660,321.14	\$64,658.00	\$198,190.00
Abatements . . . . .	10,768.35	218.00	510.50	608.20	698.00	3,188.40	10,295.87	1,676.00	5,210.00
Discounts Allowed on Property Taxes . . . . .	.....	.....	.....	.....	.....	.....	24,439.08	.....	.....
Total Credits . . . . .	\$11,227.42	\$678.87	\$1,099.81	\$1,568.80	\$3,575.00	\$366,499.28	\$4,695,056.09	\$66,334.00	\$203,400.00
Balance December 31, 1951 . . . . .	.....	\$3,227.09	\$3,437.05	\$4,392.00	\$5,649.12	\$8,317.00	\$309,474.75	\$13,996.00	\$45,485.00

## Reconciliation December 31, 1951 to July 31, 1952

Balance December 31, 1951..	.....	\$3,227.09	\$3,437.05	\$4,392.00	\$5,649.12	\$8,317.00	\$309,474.75	\$13,996.00	\$45,485.00
Charges in 1952 .....	.....	18.74	38.14	40.40	43.01	72.40	526.75	470.00	2,750.00
	.....								
Credits in 1952 .....	.....	\$3,245.83	\$3,475.19	\$4,432.40	\$5,692.13	\$8,389.40	\$310,001.50	\$14,466.00	\$48,235.00
	.....	76.74	222.14	404.40	685.01	1,392.40	254,327.04	6,090.00	37,510.00
	.....								
Balance July 31, 1952 .....	.....	\$3,169.09	\$3,253.05	\$4,028.00	\$5,007.12	\$6,997.00	\$55,674.46	\$8,376.00	\$10,725.00
Balance Verified per Detail	.....								
July 31, 1952 .....	.....	3,169.09	3,252.00	4,028.00	5,002.15	7,024.00	55,472.26	8,376.00	10,755.00
	.....								
Differences—Detail Over or	.....								
Short* .....	.....		*\$1.05	.....	*\$4.97	\$27.09	*\$202.20	.....	\$30.00
	.....								

EXHIBIT A—SCHEDULE 3  
CITY OF MANCHESTER  
STATEMENT OF TAX TITLE AND TAX DEEDS  
For the Fiscal Year Ended December 31, 1951

	Tax Titles	Tax Deeds
Balance January 1, 1951 .....	\$6,463.85	\$8,416.55
<i>Charges in 1951</i>		
Warrant (Taxes) .....	\$2,524.00	\$23.40
Tax Sale .....	4,496.18	
Transfer from Tax Titles ....		420.17
	7,020.18	443.57
	\$13,484.03	\$8,860.12
<i>Credits in 1951</i>		
Cash .....	\$10,740.98	\$784.27
Abatements .....	411.06	
Transfer to Tax Deeds .....	420.17	
	11,572.21	784.27
Balance December 31, 1951 .....	\$1,911.82	\$8,075.85

EXHIBIT A—SCHEDULE 4  
CITY OF MANCHESTER  
SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1951

Department	Balance	Charges	Credits	Balance
	Jan. 1, 1951			Dec. 31, 1951
Health .....	\$1,029.69	\$1,235.76	\$2,064.45	\$201.00
Highway .....	8,459.37	28,014.21	28,649.33	7,824.25
School .....	1,217.90	55,572.01	55,648.78	1,141.13
Cemeteries .....	58.00	.....	34.00	24.00
Fire .....	119.27	.....	119.27	.....
Recreation and Aviation .....	.....	4,674.39	4,674.39	.....
Parks and Playgrounds .....	.....	4,881.80	4,881.80	.....
Police .....	1,000.00	15,968.63	11,728.08	5,240.55
Total (Exhibit A) ...	\$11,884.23	\$110,346.80	\$107,800.10	\$14,430.93

EXHIBIT A—SCHEDULE 4A  
CITY OF MANCHESTER  
SCHEDULE OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE—AGED  
As at December 31, 1951

*Revenue Accounts*

Year	Health	Highway	School	Cemeteries	Police	Total
1929 .....	.....	\$452.54	.....	.....	.....	\$452.54
1930 .....	.....	155.55	.....	.....	.....	155.55
1931 .....	.....	21.87	.....	.....	.....	21.87
1932 .....	.....	25.00	.....	.....	.....	25.00
1933 .....	.....	1,122.88	.....	.....	.....	1,122.88
1935 .....	.....	18.00	.....	.....	.....	18.00
1936 .....	.....	626.18	.....	.....	.....	626.18
1939 .....	.....	3.00	.....	.....	.....	3.00
1943 .....	.....	46.60	.....	.....	.....	46.60
1944 .....	.....	208.46	.....	.....	.....	208.46
1945 .....	.....	499.52	.....	.....	.....	499.52
1946 .....	.....	72.56	.....	\$4.00	.....	76.56
1947 .....	.....	4.50	.....	10.00	.....	14.50
1948 .....	.....	12.45	.....	4.00	.....	16.45
1949 .....	.....	90.66	.....	4.00	.....	94.66
1950 .....	.....	275.03	.....	2.00	.....	277.03
1951 .....	\$201.00	4,189.45	\$1,141.13	.....	\$5,240.55	10,772.13
Total ...	\$201.00	\$7,824.25	\$1,141.13	\$24.00	\$5,240.55	\$14,430.93

# EXHIBIT A—SCHEDULE 5

## CITY OF MANCHESTER

### STATEMENT OF WATER WORKS

For the Fiscal Year Ended December 31, 1951

#### Accounts Receivable

	Zone One	Zone Two	Zone Three	Industrial	Building	Miscellaneous	Fire Protection Charges	Total
Balances January 1, 1951 .....	\$26,477.97	\$612.16	\$4,086.93	\$11,441.17	.....	\$3,131.27	\$6,079.50	\$51,829.00
<i>Accounts Rendered in 1951:</i>								
First Quarter .....	\$26,089.56	\$27,026.92	\$22,701.54	\$34,096.66	\$46.00	\$9,626.46	\$4,897.00	\$124,484.14
Second Quarter .....	27,536.29	25,974.13	22,158.14	33,363.99	264.00	6,022.49	4,876.00	120,195.04
Third Quarter .....	31,444.33	28,704.74	26,226.63	32,729.73	214.00	3,569.77	5,189.31	128,078.71
Fourth Quarter .....	25,918.04	29,182.61	24,263.64	33,484.30	206.00	5,976.36	5,005.00	124,035.95
Total Charges .....	\$110,988.42	\$110,888.40	\$95,349.95	\$133,674.68	\$730.00	\$25,195.08	\$19,967.31	\$496,793.84
Total .....	\$137,466.39	\$111,500.56	\$99,436.88	\$145,115.85	\$730.00	\$28,326.35	\$26,046.81	\$548,622.84
<i>Credits in 1951:</i>								
Cash .....	\$111,307.15	\$110,550.79	\$95,662.39	\$133,068.92	\$730.00	\$26,365.90	\$20,337.81	\$498,022.96
Abatements and Adjustments .....	216.99	288.87	142.16	24.32	.....	931.21	11.00	1,614.55
Total Credits .....	\$111,524.14	\$110,839.66	\$95,804.55	\$133,093.24	\$730.00	\$27,297.11	\$20,348.81	\$499,637.51
Balance December 31, 1951 .....	\$25,942.25	\$660.90	\$3,632.33	\$12,022.61	.....	\$1,029.24	\$5,698.00	\$48,985.33
Reconciliation December 31, 1951 to September 24, 1952								
Balance December 31, 1951 .....	\$25,942.25	\$660.90	\$3,632.33	\$12,022.61	.....	\$1,029.24	\$5,698.00	\$48,985.33
Charge in 1952 .....	54,762.38	83,940.04	46,183.16	112,694.99	\$732.00	38,751.45	10,031.00	347,095.02
Total .....	\$80,704.63	\$84,600.94	\$49,815.49	\$124,717.60	\$732.00	\$39,780.69	\$15,729.00	\$396,080.35
Credits in 1952 .....	80,459.57	84,027.23	49,250.85	106,809.22	732.00	35,832.34	14,962.00	372,073.21
Balances Verified September 24, 1952 .....	\$245.06	\$573.71	\$564.64	\$17,908.38	.....	\$3,948.35	\$767.00	\$24,007.14

EXHIBIT A—SCHEDULE 6  
CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES  
As at December 31, 1951  
*Revenue Accounts*

Appropriation Accounts	Amount
Mayor .....	\$43.53
Aldermen .....	4.75
Auditor .....	147.70
Treasurer .....	67.63
Tax Collector .....	617.89
Custodian Tax Deeded Property .....	11.67
Assessors .....	218.65
City Solicitor .....	100.00
City Clerk .....	242.99
City Hall .....	807.85
Elections .....	352.64
Building Department .....	1,802.77
Registrar .....	92.53
Old Court House .....	1.00
Public Comfort Station .....	158.10
Police Departments .....	3,223.20
Sealer of Weights and Measures .....	168.34
Probation Department .....	109.40
Health Department .....	1,989.20
City Physician .....	300.00



EXHIBIT A—SCHEDULE 6—*Concluded*


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Fire Department .....	1,504.79
Fire Department—New Equipment .....	117.65
Highway Department .....	45,720.44
Bridge Street Resurfacing .....	2,425.11
Street Lighting .....	12,689.59
Charities Administration and Outside Relief .....	18,910.35
Old Age Assistance .....	26,386.07
School Department .....	8,614.05
City Library .....	4,618.79
Parks and Playgrounds .....	805.37
Golf and Athletic Field .....	2,821.08
Printing .....	842.00
Damages and Claims .....	120.00
Civil Defense .....	305.09
Cash Variation .....	6.43
Incidentals .....	447.05
Pensions .....	771.36
Zoning Board of Adjustments .....	32.50
Refunds .....	73.36
Water Works .....	11,823.05
Public Scales .....	43.92
Cemeteries—Pine Grove and Others .....	1,845.13
Total .....	<u>\$151,383.03</u>

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EXHIBIT A—SCHEDULE 7  
CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1951 AND  
PRIOR YEARS

For the Fiscal Year Ended December 31, 1951

Balance January 1, 1951 .....		\$714,136.18
<i>Revenue Credits:</i>		
Cash Receipts .....	\$6,676.54	
Additional Warrants:		
Property Taxes .....	\$897.81	
Poll Taxes .....	520.00	
		1,417.81
Unliquidated 1950 Liabilities .....	1,468.36	
Excess Budgetary Credit over Appropriations (Schedule 7A) .....	31,598.75	
		<u>41,161.46</u>
Total Credits .....		\$755,297.64
<i>Revenue Charges:</i>		
Abatement of 1945 Poll Taxes .....	\$4,033.35	
Abatement of Accounts Receivable .....	883.86	
Surrender of Graves .....	30.00	
Transfer to 1951 Budget (Exhibit A— Schedule 7A) .....	126,529.00	
		<u>131,476.21</u>
Balance December 31, 1951 (Exhibit A) .....		\$623,821.43

## EXHIBIT A—SCHEDULE 7A

## CITY OF MANCHESTER

## STATEMENT OF REVENUE OF 1951

For the Fiscal Year Ended December 31, 1951

*Budgetary Credits:*

Current Year Tax Warrant:		
Property Taxes .....	\$4,995,916.94	
Poll Taxes .....	78,378.00	
National Bank Stock Tax .....	7,190.85	
School Tax on Property of Adjoining Towns .....	624.00	
	<hr/>	\$5,082,109.79
Transfer from Revenue of 1951 and Prior Years (Surplus) .....		126,529.00
Estimated Revenue .....	\$642,051.71	
Less Excess Estimated Revenue over Actual Revenue (Schedule 7B)— .....	2,295.43	
	<hr/>	639,756.28
Appropriation Unexpended Balance .....	\$56,583.30	
Less Appropriation Overdrafts .....	16.90	
	<hr/>	56,566.34
Total Budgetary Credits .....		\$5,904,961.41

*Budgetary Appropriations:*

Original Appropriation .....	\$5,235,247.50	
Hillsborough County Tax .....	587,393.00	
State Per Capita School Tax .....	13,050.00	
Additional Appropriation—Highway .....	40,000.00	
	<hr/>	5,875,690.50

Excess Budgetary Credits over Appropriations .....

\$29,270.91

*Other Credits:*

Additional Warrants:		
Property Taxes .....	\$375.84	
Poll Taxes .....	1,952.00	
	<hr/>	2,327.84

Excess Budgetary Credits over Appropriations Revenue of 1951 and Prior Years (Schedule 7) .....

\$31,598.75

## EXHIBIT A—SCHEDULE 7B

## CITY OF MANCHESTER

## STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1951

Budgetary Estimate .....	\$642,051.71
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*Sources of Income:*

## State of New Hampshire:

Savings Bank Tax .....	\$33,685.58	
Railroad Tax .....	8,356.12	
Interest and Dividend Tax .....	142,172.77	
	<hr/>	\$184,214.47

## Other:

Housing Authorities .....	\$25,491.49	
Miscellaneous .....	4.12	
State Tax Commission .....	1,015.48	
	<hr/>	26,511.09

## Licenses:

Dogs .....	\$6,245.00	
Amusement .....	5,187.50	
Bowling, Billiard, and Pool .....	646.33	
Milk .....	517.91	
Junk .....	370.50	
All Others .....	10,253.88	
Garbage .....	14.50	
Bicycle Registrations .....	407.75	
Beano .....	1,250.00	
	<hr/>	24,893.37

## Permits:

Automobile .....	\$247,161.95	
Marriage .....	2,292.00	
Sewer .....	4,920.23	
Sunday .....	348.00	
	<hr/>	254,722.18

Certified Copies—Birth, Deaths, Marriages ....	860.50
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## Public Comfort Station:

Scales and Weighing .....	\$116.20	
Coin Locks .....	295.00	
Telephone Collections .....	48.44	
	<hr/>	459.64

EXHIBIT A—SCHEDULE 7B—*Continued*

## CITY OF MANCHESTER

## STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1951

*Sources of Income (Continued)*

Interest and Costs:		
Interest on Taxes .....	\$7,600.34	
Interest on Redemptions .....	452.10	
Cost on Taxes .....	3,854.22	
Cost on Redemptions .....	328.40	
Administration Cost on Real Estate .....	38.02	
	<hr/>	12,273.08
Municipal Court—Fines and Forfeits .....		21,143.55
School Department—Sale of Books, Supplies, Etc. ....		1,158.22
City Library—Fines and Miscellaneous Sales ..		3,631.76
Recreation and Aviation:		
Municipal Golf Course .....	\$17,798.03	
Athletic Field .....	3,544.74	
	<hr/>	21,342.77
Water Department .....		360.00
Building Department .....		2.00
Police—Miscellaneous .....		30.80
City Scales .....		114.10
Board of Examining Plumbers .....		99.96
Board of Adjustments .....		325.00
Cemeteries:		
Sale of Lots and Graves .....	\$21,296.02	
Interments .....	7,368.50	
Care of Lots and Graves .....	576.00	
Miscellaneous .....	7,270.30	
	<hr/>	36,510.82
Interest and Premiums:		
Interest on Perpetual Care of Lots .....	\$38.06	
Interest on Bonds .....	1,586.67	
Premiums on Bonds .....	3,683.42	
	<hr/>	5,308.15
Total Cash Credited to Estimated Revenue ..		<hr/> \$593,961.46

EXHIBIT A—SCHEDULE 7B—*Concluded*  
CITY OF MANCHESTER  
STATEMENT OF ESTIMATED REVENUE  
For the Fiscal Year Ended December 31, 1951

*Sources of Income* (Concluded)

Departmental Accounts Receivable:

School .....	\$55,402.01	
Board of Recreation and Aviation .....	4,564.39	
Highway .....	509.18	
Health .....	1,235.76	
Parks—Playgrounds .....	3,035.00	
	<u>          </u>	64,746.34

Others:

1951 Sunday Permits Collected in	
1950 .....	116.00
	<u>          </u>
	\$658,823.80

Deduct Other Charges:

Abatements—School Department.	\$2,568.33	
Refund—Water Department ....	360.00	
City's Share Sale of Lots and		
Graves .....	16,002.94	
Cash on Hand January 1, 1950:		
Municipal Court .....	129.25	
Highway Department .....	7.00	
	<u>          </u>	19,067.52
	<u>          </u>	639,756.28

Excess Estimated Revenue over Actual Revenue (Exhibit 7A)	<u>\$2,295.43</u>
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## EXHIBIT B

## CITY OF MANCHESTER

## BALANCE SHEET AS AT DECEMBER 31, 1951

*Non-Revenue Accounts*

ASSETS		LIABILITIES	
Schedule Number		Accounts Payable .....	\$13,918.91
1	Cash on Hand and in Bank .. \$135,985.27	Non-Revenue Appropriations:	
	Accounts Receivable ..... 3,709.13		
		<i>Highway:</i>	
		New Sewers .....	\$19,500.84
		New Sidewalks .....	5,751.26
		Cemetery Brook Sewer Project .....	3,435.86
		New Sewers Rockland Avenue Permanent Improvements to Bridges .....	7,808.49
			55,553.83
			<u>\$92,050.28</u>
		<i>Parks and Playgrounds:</i>	
		Sheridan Emmett Park .....	\$323.63
		General Improvements .....	687.06
		New Bath House and Dam..	36.06
		New Walks in Parks .....	59.44
			<u>1,106.19</u>
		<i>Building:</i>	
		Carpenter Library Roof .....	\$497.60
		Improvements to Public Build- ings .....	17,434.84
		Improvements to School Build- ings .....	7,744.13
			<u>25,676.57</u>



<i>Schools:</i>			
New West High School Field House .....	\$1,578.43		
Improvements to School Yard .....	35.32		
		<u>1,613.75</u>	
<i>Airport:</i>			
Land for Airport Improvements .....		585.49	
<i>Equipment:</i>			
Highway Department .....	1,034.08		
Non-Revenue Reserve .....		<u>122,066.36</u>	
		3,709.13	
Total Assets .....	<u>\$139,694.40</u>		
			<u>\$139,694.40</u>

## EXHIBIT B—SCHEDULE 1

## CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1951

*Non-Revenue Accounts*

Departmental	Balance Jan. 1, 1951	Charges	Credits	Balance Dec. 31, 1951
<i>Highway:</i>				
New Sidewalks .....	\$1,123.77	\$4,384.69	\$4,384.69	\$1,123.77
New Sewers .....	303.97	.....	.....	303.97
New Highways .....	2,057.39	.....	.....	2,057.39
New Equipment .....	.....	1,450.00	1,450.00	.....
New Garage .....	224.00	.....	.....	224.00
Totals .....	\$3,709.13	\$5,834.69	\$5,834.69	\$3,709.13

## EXHIBIT B—SCHEDULE 1A

## CITY OF MANCHESTER

## SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1951

*Non-Revenue Accounts*

	New Garage	New Highway Curbing	New Sidewalks	New Sewers	Total
1923 .....		\$38.58			\$38.58
1925 .....		43.00			43.00
1926 .....		106.40			106.40
1927 .....		439.25			439.25
1928 .....		375.33			375.33
1929 .....		188.19			188.19
1930 .....		325.51			325.51
1931 .....		438.03			438.03
1932 .....			\$31.20		31.20
1933 .....		45.30	146.45		191.75
1934 .....		57.80	549.12		606.92
1935 .....			347.92	\$303.97	651.89
1936 .....			8.22		8.22
1938 .....			40.86		40.86
1947 .....	\$224.00				224.00
Total ..	\$224.00	\$2,057.39	\$1,123.77	\$303.97	\$3,709.13

EXHIBIT B—SCHEDULE 2  
CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES  
As at December 31, 1951  
*Non-Revenue Accounts*

<i>Highway:</i>	Amount
New Sewers .....	\$850.90
New Sewers—Rockland Avenue .....	838.88
New Equipment .....	12,177.22
 <i>Parks and Playgrounds:</i>	
Permanent Improvements to School Yard .....	51.91
Total .....	<u>\$13,918.91</u>

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## CITY OF MANCHESTER

## BALANCE SHEET AS AT DECEMBER 31, 1951

## General Indebtedness

ASSETS		LIABILITIES	
Schedule Number		Schedule Number	
1	Net Bonded Debt - Balancing Account .....		\$3,700,000.00
		<i>Serial Bonds:</i>	
		Highways .....	\$1,007,431.62
		Sidewalks .....	59,386.13
		Sewer .....	975,056.66
		New Highways, Sewers, and Side-walks .....	16,227.00
		Bridge .....	342,110.04
		Airport .....	41,200.00
		Valley Yard Fence .....	300.00
		New Garage .....	216,864.43
		Permanent Improvements to Public Buildings .....	193,851.86
		Permanent Improvements to Parks and Playgrounds .....	107,529.61
		Recreation .....	80,648.08
		Library .....	675.00
		Fire .....	56,696.45
		Incinerator .....	20,000.00
		Cemetery .....	3,106.00
		Departmental Equipment .....	355,551.58
		School .....	168,068.94
		Water (from General Fund) .....	6,000.00
		Police .....	47,796.60
		Permanent Improvements to Ceme-teries .....	1,500.00
Total Assets .....	\$3,700,000.00	Total Liabilities .....	\$3,700,000.00

EXHIBIT C—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF BONDS OUTSTANDING  
As at December 31, 1951

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1951
Permanent Improvements .....	April 1, 1932	April 1, 1952	20 Years	4½	\$100,000.00	\$5,000.00
Permanent Improvements .....	Sept. 1, 1934	Sept. 1, 1952-54	20 Years	3½	50,000.00	6,000.00
Municipal Improvements .....	June 1, 1935	June 1, 1952-55	20 Years	3	50,000.00	8,000.00
Municipal Improvements .....	Sept. 1, 1935	Sept. 1, 1952-55	20 Years	3	65,000.00	12,000.00
Municipal Improvements .....	Sept. 1, 1935	Sept. 1, 1952-55	20 Years	3	60,000.00	12,000.00
Municipal Improvements (New Sewers) .....	Dec. 1, 1935	Dec. 1, 1952-55	20 Years	3	100,000.00	20,000.00
Municipal Improvements and Equipment .....	July 1, 1936	July 1, 1952-56	20 Years	3	120,000.00	30,000.00
McGregor Bridge .....	Aug. 1, 1936	Aug. 1, 1952-56	20 Years	3	250,000.00	60,000.00
Incinerator .....	Sept. 1, 1936	Sept. 1, 1952-56	20 Years	3	85,000.00	20,000.00
Development and Improvement of Airport .....	Mar. 1, 1937	Mar. 1, 1952-57	20 Years	3	60,000.00	18,000.00
Municipal Improvements (New Sewers) .....	Mar. 1, 1937	Mar. 1, 1952-57	20 Years	3	100,000.00	30,000.00
Municipal Improvements (New Sewers) .....	May 1, 1937	May 1, 1952-57	20 Years	3	80,000.00	24,000.00
Municipal Improvements and Equipment .....	July 1, 1937	July 1, 1952-57	20 Years	3	45,000.00	12,000.00

Municipal Improvements .....	July	1, 1938	July	1, 1952-58	20 Years	2½	200,000.00	70,000.00
Municipal Improvements (New Highways) .....	July	1, 1938	July	1, 1952-58	20 Years	2½	50,000.00	14,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1938	Aug.	1, 1952-58	20 Years	2½	125,000.00	42,000.00
Municipal Improvements and Equipment .....	Oct.	1, 1933	Oct.	1, 1952-58	20 Years	2½	25,000.00	7,000.00
Webster School Construction ..	Jan.	1, 1939	Jan.	1, 1952-59	20 Years	3	138,000.00	54,000.00
Municipal Improvements .....	April	1, 1939	April	1, 1952-59	20 Years	2	200,000.00	80,000.00
Municipal Improvements and Equipment .....	Sept.	1, 1939	Sept.	1, 1952-59	20 Years	2	125,000.00	41,000.00
Municipal Improvements and Equipment .....	April	1, 1940	April	1, 1952-60	20 Years	1¾	200,000.00	90,000.00
Municipal Improvements .....	Sept.	1, 1940	Sept.	1, 1952-60	20 Years	1½	100,000.00	45,000.00
Municipal Improvements .....	April	1, 1941	April	1, 1952-60	20 Years	1½	200,000.00	100,000.00
Municipal Improvements and Equipment .....	July	1, 1942	July	1, 1952	10 Years	1¼	200,000.00	20,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1944	Aug.	1, 1952-54	10 Years	1¼	160,000.00	48,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1945	Aug.	1, 1952-55	10 Years	1¼	277,000.00	109,000.00
Municipal Construction .....	Aug.	1, 1946	Aug.	1, 1952-56	10 Years	1½	333,000.00	165,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1946	Aug.	1, 1952-66	20 Years	1½	590,000.00	440,000.00
Municipal Improvements and Construction .....	Aug.	1, 1947	Aug.	1, 1952-67	20 Years	1½	295,000.00	235,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1947	Aug.	1, 1952-57	10 Years	1½	350,000.00	210,000.00
Municipal Improvements and Equipment .....	Aug.	1, 1948	Aug.	1, 1952-58	10 Years	2	100,000.00	70,000.00
Bridge and Sewer Construction	Aug.	1, 1948	Aug.	1, 1952-68	20 Years	2	185,000.00	155,000.00

EXHIBIT C—SCHEDULE 1—*Concluded*  
CITY OF MANCHESTER  
SCHEDULE OF BONDS OUTSTANDING  
As at December 31, 1951

Description	Date of Issue	Date of Maturity	Term	Rate	Original Amount	Outstanding Dec. 31, 1951
Municipal Improvements .....	Aug. 1, 1948	Aug. 1, 1952-68	10 Years	2	305,000.00	212,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1949	Sept. 1, 1952-59	10 Years	1¾	235,000.00	187,000.00
Bridge, Highway and Sewer Construction .....	Sept. 1, 1949	Sept. 1, 1952-69	20 Years	1¾	305,000.00	273,000.00
Bridge and Sewer Construction .....	Sept. 1, 1950	Sept. 1, 1952-70	20 Years	1½	175,000.00	166,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1950	Sept. 1, 1952-60	10 Years	1½	225,000.00	202,000.00
Bridge and Sewer Construction .....	Sept. 1, 1951	Sept. 1, 1952-71	20 Years	1¾	175,000.00	175,000.00
Municipal Improvements and Equipment .....	Sept. 1, 1951	Sept. 1, 1952-61	10 Years	1¾	233,000.00	233,000.00
					<u>\$6,671,000.00</u>	
Total Serial Bonds (Exhibit C) .....						<u>\$3,700,000.00</u>



EXHIBIT C—SCHEDULE 1A  
CITY OF MANCHESTER  
STATEMENT OF LOANS AUTHORIZED AND ISSUED  
During the Year Ended December 31, 1951

Description of Bonds	Date of Issue	Date of Maturity	Terms	Rate of Interest	Amount Issued
Bridge and Sewer Construction	Sept. 1, 1951	Sept. 1, 1952-71	20 Years	$1\frac{3}{4}$	\$175,000.00
Municipal Improvement and Equipment .....	Sept. 1, 1951	Sept. 1, 1952-61	10 Years	$1\frac{3}{4}$	233,000.00
Total .....					<u>\$408,000.00</u>

EXHIBIT D  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1951  
TRUST AND INVESTMENT FUND  
ASSETS

Schedule  
Number

Cash in Custody of the City Treasurer:		
1	Cemetery Trust Funds .....	\$575,923.57
2	Other Funds:	
	Fire Replacement Damage Fund .....	\$24,131.91
	C. H. Bartlett Legacy Income Account ...	1,358.82
	Nathan P. Hunt Children's Fund .....	5,420.14
	Nathan P. Hunt School Prize Fund .....	3,118.68
	Herrick Fund .....	804.85
	Clara N. Brown Fund .....	821.28
	Varney Memorial .....	7,790.17
		43,445.85
3	Library Trust Funds .....	10,000.00
4	Securities in Custody of the City Treasurer .....	379,000.00
5	Cash in Custody of the Treasurer of the Library Trustees .....	\$139,932.30
5	Securities in Custody of the Treasurer of the Library Trustees .....	7,721.82
5	Equity in Kennard Building .....	50,000.00
		197,654.12
Total Assets .....		\$1,206,023.54

## EXHIBIT D

## CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1951  
TRUST AND INVESTMENT FUND

## LIABILITIES

*Trust Funds—*

## Cemetery Funds:

Pine Grove Perpetual Care .....	\$764,542.87	
Valley—Perpetual Care .....	76,153.09	
Piscataquog—Perpetual Care .....	18,207.85	
Merrill—Perpetual Care .....	6,220.40	
Amoskeag—Perpetual Care .....	2,649.40	
Stowell—Perpetual Care .....	1,067.45	
Pine Grove—Special .....	\$70,302.96	
Valley—Special .....	12,232.69	
Merrill—Special .....	207.20	
Piscataquog—Special .....	385.84	
Stark—Special .....	1,597.42	
Amoskeag—Special .....	352.27	
Gale Fund Income Account .....	1,004.13	
	<hr/>	86,082.51
		<hr/>
		\$954,923.57

## Other Funds:

Fire Damage Replacement Fund .....	\$24,131.91	
C. H. Bartlett Legacy Income .....	1,358.82	
Nathan P. Hunt—Children's Fund .....	5,420.14	
Nathan P. Hunt—School Prize Fund .....	3,118.68	
Herrick Fund .....	804.85	
Clara W. Brown Fund .....	821.28	
Varney Memorial .....	7,790.17	
	<hr/>	43,445.85

EXHIBIT D  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1951  
TRUST AND INVESTMENT FUND  
LIABILITIES—*Concluded*

## Library Funds:

John Hosley Fund .....	\$5,000.00	
Moody—Currier Fund .....	5,000.00	
Oliver Dean Fund .....	12,905.91	
Eliza A. Eaton Fund .....	3,898.55	
Michael Prout Fund .....	8,118.07	
Mary E. Elliot Fund .....	4,105.46	
Nora Kennard Jones Fund .....	97,542.56	
John Hosley Fund, Income Account .....	1,620.37	
Edwin F. Jones Fund .....	5,478.80	
Emily A. Smith Fund .....	5,679.72	
James Lidell Arnott Fund .....	3,235.21	
Mrs. Georgia B. D. Carpenter Fund .....	10,355.06	
Frank P. Carpenter Fund .....	24,741.43	
Agnes R. Hunt Fund .....	3,413.59	
Daniel Clark Fund .....	9,424.74	
Ruth C. Dudley Fund .....	542.49	
Mary M. Tolman Fund .....	2,182.47	
Frank H. Waters Fund .....	3,231.61	
Chaminade Fund .....	308.00	
Income Account .....	870.08	
		207,654.12
Total Liabilities .....	\$1,206,023.54	

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951

Name of Bank	Bank Number	Bank Balance Jan. 1, 1951	Deposits	Interest	With- drawals	Balance Dec. 31, 1951
PINE GROVE CEMETERY						
Mechanics Savings .....	4407	\$10,387.46	\$5,337.50	\$326.05	\$754.07	\$15,296.94
Manchester Savings .....	50420	117,221.46	.....	2,948.84	.....	120,170.30
Amoskeag Savings .....	151323	53,581.09	8,000.00	1,447.89	.....	63,028.98
Merchants Savings .....	20250	21,176.82	.....	434.68	15,684.00	5,927.50
Merchants Savings .....	16073	7,909.58	9,297.91	223.65	942.75	16,488.39
Merchants Savings .....	50987	32,321.27	1,087.66	809.36	.....	34,218.29
Amoskeag Savings .....	259966	25,793.92	1,050.00	628.73	658.73	26,813.92
Amoskeag Savings .....	259968	21,443.88	4,200.00	518.87	558.87	25,003.88
Amoskeag Savings .....	259967	65,853.16	10,722.04	1,419.47	.....	77,994.67
Total—Pine Grove Cemetery		\$355,688.64	\$39,695.11	\$8,757.54	\$18,598.42	\$385,542.87
VALLEY CEMETERY						
Merchants Savings .....	16072	\$14,392.36	.....	\$347.95	\$1,810.00	\$12,930.31
Manchester Savings .....	154499	36,721.52	.....	923.76	.....	37,645.28
Amoskeag Savings .....	68808	19,090.60	.....	480.24	.....	19,570.84
Mechanics Savings .....	5569	5,859.27	.....	147.39	.....	6,006.66
Total—Valley Cemetery .....		\$76,063.75	.....	\$1,899.34	\$1,810.00	\$76,153.09

EXHIBIT D—SCHEDULE 1—*Continued*  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER

As at December 31, 1951

		PISCATAQUOG CEMETERY			
Amoskeag Savings .....	126854	\$12,768.05	.....	\$322.97	\$12,666.47
Amoskeag Savings .....	126851	3,128.34	.....	78.75	3,192.09
Amoskeag Savings .....	126852	119.26	.....	2.99	122.27
Amoskeag Savings .....	126853	2,172.38	.....	54.64	2,227.02
Total—Piscataquog Cemetery		<u>\$18,188.05</u>	<u>.....</u>	<u>\$459.35</u>	<u>\$18,207.85</u>
		AMOSKEAG CEMETERY			
Amoskeag Savings .....	151322	<u>\$2,648.52</u>	<u>.....</u>	<u>\$66.88</u>	<u>\$2,649.40</u>
		MERRILL CEMETERY			
Amoskeag Savings .....	69517	<u>\$6,056.10</u>	<u>\$161.83</u>	<u>\$152.97</u>	<u>\$6,220.40</u>
		STOWELL CEMETERY			
Manchester Savings .....	145818	<u>\$1,065.66</u>	<u>.....</u>	<u>\$26.79</u>	<u>\$1,067.45</u>

EXHIBIT D—SCHEDULE 1—*Continued*  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accum- lated Income	Total in Bank Dec. 31, 1951
Eliza A. Clark .....	Manchester	165344	\$500.00	\$54.22	\$554.22
McKinnon—Powers .....	Manchester	165161	100.00	2.17	102.17
T. Kittredge Hall .....	Manchester	165812	150.00	7.91	157.91
R. A. Wheeler .....	Manchester	165813	100.00	2.32	102.32
Joseph L. Stevens .....	Manchester	167988	100.00	2.36	102.36
Jennie M. Corey .....	Manchester	168006	2,500.00	389.03	2,889.03
Reverend John Kamm .....	Manchester	169614	100.00	1.65	101.65
Corydon L. Manter .....	Manchester	171910	150.00	6.49	156.49
Mary E. Coburn .....	Manchester	171981	200.00	4.34	204.34
Maud E. Caron .....	Manchester	171998	150.00	6.14	156.14
Fannie L. Roper .....	Manchester	172026	250.00	6.38	256.38
Frederick Knowlton .....	Manchester	173418	300.00	10.58	310.58
Augusta Delmelt .....	Manchester	174113	100.00	3.88	103.88
Albert J. Knight .....	Manchester	174641	150.00	7.41	157.41
Catherine Plumptre .....	Manchester	174931	150.00	6.83	156.83
Slack and Tasker .....	Manchester	175757	150.00	7.80	157.80
Peter A. Redmon .....	Manchester	175845	150.00	7.80	157.80
Jennie F. Stratton .....	Manchester	176409	100.00	1.77	101.77
Eleanor J. Annis .....	Manchester	134034	100.00	15.57	115.57
Robert Laing .....	Manchester	137449	200.00	72.78	272.78

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1951
William P. Emerson	Manchester	17744	150.00	5.23	155.23
James H. Mendell	Manchester	147048	200.00	62.44	262.44
Eunice J. Willard	Manchester	177949	150.00	4.68	154.68
Clark and Prescott	Manchester	148483	150.00	27.03	177.03
Halbert N. Bond	Manchester	178217	1,700.00	98.55	1,798.55
Robert H. Duncan	Manchester	178970	200.00	5.72	205.72
Oliver Gould	Manchester	94650	500.00	.....	500.00
Mary L. Varney	Manchester	164851	100.00	2.56	102.56
James Ried	Manchester	179584	200.00	5.61	205.61
Capitola E. Welcome	Manchester	179678	150.00	3.29	153.29
Charles E. Chase	Manchester	179704	300.00	8.35	308.35
Nathaniel Clark	Manchester	143971	150.00	31.30	181.30
Florence Barnard	Manchester	179885	250.00	4.52	254.52
Edith E. Garland	Manchester	179961	150.00	3.70	153.70
Nettie E. Smart	Manchester	180872	200.00	4.61	204.61
Mrs. Clara Lacy	Manchester	180962	150.00	3.90	153.90
Mrs. E. V. Rowe	Manchester	181794	150.00	2.70	152.70
Henry B. Fairbanks	Manchester	181896	300.00	7.25	307.25
May F. Nichols	Manchester	113370	500.00	283.84	783.84
Barton and Hill	Manchester	115154	1,200.00	1,057.55	2,257.55



Lucy E. Hodge .....	Manchester	115190	200.00	110.10	310.10
George N. Baker .....	Manchester	152110	100.00	8.90	108.90
George W. Weeks .....	Manchester	153173	200.00	5.80	205.80
Anna C. Reischer .....	Manchester	153969	200.00	27.15	227.15
Clara E. Whittemore .....	Manchester	156405	500.00	45.65	545.65
Horace P. Simpson .....	Manchester	159383	150.00	9.55	159.55
Benjamin F. Greer .....	Manchester	159813	100.00	8.01	108.01
Gray and Greer .....	Manchester	159812	100.00	8.01	108.01
Stratton and Rollins .....	Manchester	162820	125.00	7.90	132.90
Ottile Wagner Hosser .....	Manchester	183080	200.00	3.46	203.46
Addie C. Lee .....	Manchester	182815	150.00	2.46	152.46
Angie F. Briggs .....	Manchester	182914	200.00	3.45	203.45
Christina Pahl .....	Manchester	183161	150.00	1.30	151.30
John W. French .....	Manchester	183709	200.00	3.88	203.88
Catherine Dennison Rosenberger .....	Manchester	183416	150.00	1.73	151.73
Charles E. Shaw .....	Manchester	183823	200.00	3.88	203.88
Barbara Netsch .....	Manchester	184292	200.00	5.33	205.33
Henry F. Pillsbury .....	Manchester	184484	100.00	1.97	101.97
Harley R. Henry .....	Manchester	184607	150.00	1.10	151.10
Joseph Beddows .....	Manchester	184411	200.00	6.01	206.01
Charles R. Corey .....	Manchester	185708	150.00	.82	150.82
Dana A. Emery .....	Manchester	185749	200.00	5.45	205.45
John W. Burpee .....	Manchester	186216	200.00	5.15	205.15
Albert E. Worcester .....	Manchester	186303	300.00	9.12	309.12
Fred W. Pike .....	Manchester	187320	150.00	—16	149.84
Brunner-Lauffenberger .....	Manchester	187407	200.00	5.18	205.18
Elmer W. Garland .....	Manchester	187466	150.00	—53	149.47
Nettie E. Flanders .....	Manchester	188011	150.00	—48	149.52
John A. Muehling .....	Manchester	188166	200.00	4.57	204.57
Max M. Simon .....	Manchester	188709	200.00	3.63	203.63
Henry A. Webb .....	Manchester	188927	200.00	4.27	204.27
Arthur J. Pitman .....	Manchester	189852	200.00	3.46	203.46
Eben Paul .....	Manchester	191524	200.00	2.44	202.44

EXHIBIT D—SCHEDULE 1—*Continued*  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1951
Rudolph Soumeiner .....	Manchester	191160	200.00	3.34	203.34
Emma A. Bachmann .....	Manchester	191178	200.00	3.34	203.34
Cyrilla M. Ford .....	Manchester	192086	100.00	.30	100.30
Rose Lefebvre Nichols .....	Manchester	192165	500.00	7.53	507.53
Mrs. Ellen Swahn .....	Manchester	192736	200.00	2.29	202.29
Mrs. Ida Clauson .....	Manchester	192737	200.00	2.29	202.29
Martha B. Ramo .....	Manchester	190306	200.00	2.54	202.54
Frieda Seifert Maloney .....	Manchester	190619	200.00	3.17	203.17
Bartlett Fisher .....	Manchester	190726	200.00	3.18	203.18
Charles Kirste .....	Manchester	190887	200.00	2.71	202.71
F. T. E. Richardson .....	Manchester	191264	200.00	2.90	202.90
Dante Smith and Victoria Holt .....	Manchester	191303	200.00	2.89	202.89
Mary Ann Hughes .....	Manchester	191372	200.00	2.90	202.90
Adrealla V. Jones, George A. Jones, and Eva G. Jones, Pennett .....	Manchester	191382	200.00	2.90	202.90
Frank E. Stearns .....	Manchester	191408	200.00	2.90	202.90
Mildred F. Center .....	Manchester	191463	200.00	2.90	202.90
Frederick S. Lewis .....	Manchester	191464	200.00	2.90	202.90

Louise E. Remington .....	Manchester	193084	200.00	1.83	201.83
Martha Clark Collins .....	Manchester	193303	500.00	5.01	505.01
Mattie E. Senter .....	Manchester	193586	200.00	1.53	201.53
Elizabeth Taylor .....	Manchester	193892	200.00	2.16	202.16
Anne Van DeVeldre .....	Manchester	194208	200.00	1.27	201.27
Joseph C. and Sarah A. Dean ..	Manchester	194760	200.00	2.02	202.02
Eva Philbrick .....	Manchester	196033	200.00	1.01	201.01
Edith Canney .....	Amoskeag	199163	150.00	13.29	163.29
Elwin C. Foster .....	Amoskeag	199411	200.00	8.43	208.43
Earle Payne .....	Amoskeag	201424	100.00	1.11	101.11
Hattie L. Slack .....	Amoskeag	206343	150.00	6.36	156.36
Mrs. F. L. Reisher .....	Amoskeag	206906	100.00	.30	100.30
Ida M. Knox .....	Amoskeag	206907	150.00	5.79	155.79
Clara E. Colby .....	Amoskeag	185388	100.00	8.28	108.28
S. P. Cannon .....	Amoskeag	185389	200.00	45.50	245.50
Charles H. Robie .....	Amoskeag	172472	150.00	12.64	162.64
Addie C. Rowe .....	Amoskeag	210216	150.00	7.26	157.26
Theda F. Otis .....	Amoskeag	211899	150.00	5.14	155.14
Josephine O. Abbott .....	Amoskeag	211898	100.00	2.12	102.12
Rogier and Grimmer .....	Amoskeag	185390	150.00	12.61	162.61
George E. Rogers .....	Amoskeag	185391	150.00	14.41	164.41
Cora A. Gile .....	Amoskeag	185387	150.00	14.45	164.45
Grace A. Phillips .....	Amoskeag	210630	150.00	6.66	156.66
Robert Brimmer, Jr. ....	Amoskeag	214586	100.00	2.09	102.09
Ella M. Field .....	Amoskeag	216004	200.00	3.42	203.42
Marcia M. Badger .....	Amoskeag	216606	100.00	1.36	101.36
Gordon F. Palmer .....	Amoskeag	219177	837.50	22.95	860.45
Leopold Winkler .....	Amoskeag	230637	120.00	2.85	122.85
Mrs. Charles D. Welch .....	Amoskeag	154127	200.00	33.61	233.61
Emily Theuner .....	Amoskeag	157155	50.00	8.92	58.92
Karl Klein .....	Amoskeag	222208	100.00	2.40	102.40
Frank W. Avery .....	Amoskeag	168492	100.00	9.27	109.27
Annie L. Avery .....	Amoskeag	222693	150.00	4.29	154.29

EXHIBIT D—SCHEDULE 1—*Continued*  
 CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
 IN CUSTODY OF THE CITY TREASURER  
 As at December 31, 1951  
 PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1951
James Crossley .....	Amoskeag	229802	200.00	4.82	204.82
Rufus H. Pike .....	Amoskeag	223501	400.00	5.94	405.94
Tillie A. Lamoureux .....	Amoskeag	225598	100.00	1.39	101.39
Charles W. Powell .....	Amoskeag	160833	100.00	20.42	120.42
Maria F. Laport .....	Amoskeag	161396	100.00	15.68	115.68
Hattie C. Curtis .....	Amoskeag	164246	95.00	13.88	108.88
Anna C. Nelson .....	Amoskeag	226736	200.00	5.06	205.06
Amariah Avery .....	Amoskeag	227553	200.00	4.77	204.77
Leland and Waldron .....	Amoskeag	174597	200.00	14.00	214.00
L. V. Heath .....	Amoskeag	183244	150.00	14.85	164.85
Medora W. Elliott .....	Amoskeag	188141	500.00	18.43	518.43
John Rustler .....	Amoskeag	190698	100.00	2.34	102.34
Ralph J. Bean .....	Amoskeag	193305	200.00	18.13	218.13
Julia M. Opelt .....	Amoskeag	197006	100.00	.93	100.93
William C. Spear .....	Amoskeag	197051	2,500.00	252.43	2,752.43
George F. Sargent .....	Amoskeag	152887	100.00	9.03	109.03
Walker-Ward .....	Amoskeag	217948	250.00	6.04	256.04
Alice L. Thayer .....	Amoskeag	232966	150.00	.25	150.25
Elizabeth Shea .....	Amoskeag	232771	100.00	.85	100.85
Esther A. Marr .....	Amoskeag	232239	120.00	1.89	121.89

Mary H. Tucker .....	Amoskeag	232310	100.00	.11	100.11
Lilla B. Longa .....	Amoskeag	233804	100.00	.02	100.02
Hazelton and Stevens .....	Amoskeag	232341	200.00	3.37	203.37
Mary E. Plumey .....	Amoskeag	232558	100.00	.11	100.11
John B. Van Ponce .....	Amoskeag	235250	200.00	5.91	205.91
James A. Fracker .....	Amoskeag	237130	200.00	4.78	204.78
William A. Gage .....	Amoskeag	237296	150.00	1.16	151.16
Henry Gossler .....	Amoskeag	238171	150.00	.87	150.87
Charles J. Johnson .....	Amoskeag	239845	200.00	4.21	204.21
Ottile Wagner Hosser .....	Amoskeag	240315	2,569.84	69.84	2,569.84
John E. Johnson .....	Amoskeag	242966	200.00	4.12	204.12
Charles C. Kristie .....	Amoskeag	256103	200.00	.75	200.75
Fred W. Watson .....	Amoskeag	256177	200.00	.30	200.30
Charlotte M. Merchant .....	Amoskeag	256342	200.00	.30	200.30
Lena Schoinger .....	Amoskeag	257481	200.00	.62	200.62
Frank B. French .....	Amoskeag	258104	200.00	.79	200.79
Franklin S. Piper .....	Amoskeag	258592	200.00	.94	200.94
John A. Hayward .....	Amoskeag	258691	200.00	.94	200.94
Reuben R. Rief .....	Amoskeag	260154	350.00	4.70	354.70
Nettie Batchelder Clarke .....	Amoskeag	260277	100.00	.98	100.98
Helen Kely Buttrick .....	Amoskeag	260733	200.00	.55	200.55
John H. Erskine .....	Amoskeag	260835	300.00	1.69	301.69
Kate Sherburn Wyman .....	Amoskeag	261677	200.00	.29	200.29
Charles B. Kearns .....	Amoskeag	262008	200.00	.45	200.45
Helen A. Melledge .....	Amoskeag	262049	200.00	.45	200.45
James Murdock .....	Amoskeag	262052	200.00	.45	200.45
Robert Wagner .....	Amoskeag	262063	200.00	.45	200.45
John H. Nye and Bertha M. Donaway .....	Amoskeag	262073	400.00	.89	400.89
Gustave Babel .....	Amoskeag	262081	200.00	.45	200.45
Herman Babel .....	Amoskeag	262082	200.00	.45	200.45
Emile Ringenwald .....	Amoskeag	262083	200.00	.45	200.45
Anna Bogner .....	Amoskeag	262084	200.00	.45	200.45

EXHIBIT D—SCHEDULE 1—*Continued*  
 CITY OF MANCHESTER  
 SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
 IN CUSTODY OF THE CITY TREASURER  
 As at December 31, 1951  
 PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1951
Emil and Wilhelmina Scheer ..	Amoskeag	262140	200.00	.03	200.03
Helen Hertnich .....	Amoskeag	262647	200.00	.18	200.18
Minnie L. McGuire .....	Amoskeag	262759	200.00	.18	200.18
Herman Rodelsperger .....	Amoskeag	263840	200.00	.50	200.50
Gustav and Minna Melhlhorn ..	Amoskeag	263899	200.00	.08	200.08
Gladys B. Nyberg .....	Amoskeag	264752	200.00	1.67	201.67
Nellie L. Potter .....	Amoskeag	265483	50.00	.21	50.21
Maggie Barney .....	Mechanics	16796	150.00	10.24	160.24
William W. Ingham .....	Mechanics	15589	700.00	102.84	802.84
Flora A. Cleworth .....	Mechanics	15585	150.00	21.82	171.82
Fannie L. Roper .....	Mechanics	15588	150.00	12.83	162.83
Estelle J. Stevens .....	Mechanics	15586	100.00	5.25	105.25
Herbert S. Clough .....	Mechanics	15590	200.00	5.53	205.53
Thomas Walker, Jr. ....	Mechanics	17591	150.00	7.55	157.55
Permilla M. Smith .....	Mechanics	18348	150.00	4.18	154.18
Elizabeth Alexander .....	Mechanics	13382	100.00	16.15	116.15
Silas C. Stetson .....	Mechanics	13511	150.00	52.12	202.12
Orra V. Chase .....	Mechanics	13606	400.00	169.40	569.40
Frank M. Randall .....	Mechanics	13707	100.00	14.20	114.20
William G. Garmon .....	Mechanics	17717	100.00	2.25	102.25

Abraham L. Garmon .....	Mechanics	17718	100.00	2.25	102.25
John C. Peterson .....	Mechanics	14390	100.00	13.84	113.84
T. Pauline Koehler .....	Mechanics	17830	150.00	4.60	154.60
Emma M. Blakely .....	Mechanics	14627	100.00	11.33	111.33
Albertine M. Beeman .....	Mechanics	17842	150.00	4.60	154.60
Rachel B. Ried .....	Mechanics	13831	500.00	137.99	637.99
Frank Murray .....	Mechanics	14204	100.00	15.98	115.98
Tillie F. Robinson .....	Mechanics	14232	100.00	12.76	112.76
Walter R. Cox .....	Mechanics	18074	300.00	5.62	305.62
Emily E. Killey .....	Mechanics	7815	2,500.00	123.85	2,623.85
Charles E. Chapman .....	Mechanics	14932	150.00	23.97	173.97
Bertha A. Morton .....	Mechanics	15025	150.00	17.19	167.19
James C. Stockdale .....	Mechanics	15032	100.00	10.76	110.76
Mary I. Dixon .....	Mechanics	15548	50.00	10.91	60.91
Frank W. Dunsmoor .....	Mechanics	16021	200.00	29.11	229.11
Lovica E. Gove .....	Mechanics	15887	200.00	12.85	212.85
Charlotte E. McAllister .....	Mechanics	18562	200.00	6.12	206.12
Ellis Trust Fund .....	Mechanics	18447	150.00	1.89	151.89
Charles P. Porter .....	Mechanics	18407	150.00	2.19	152.19
Ida M. Proctor .....	Mechanics	18608	200.00	5.81	205.81
Theresa L. Schuneman .....	Mechanics	19902	200.00	1.90	201.90
Raco Theodore .....	Mechanics	19911	700.00	5.58	705.58
Matty M. McCreedy .....	Mechanics	19932	200.00	1.44	201.44
Frederick W. Hoffman .....	Mechanics	19933	200.00	1.44	201.44
Lora E. Hutchinson .....	Mechanics	19955	200.00	1.44	201.44
Tillie Gowitzke .....	Merchants	30466	100.00	.....	100.00
Josephine A. Dolber .....	Merchants	31771	100.00	4.54	104.54
Nellie H. Brown .....	Merchants	31770	250.00	20.41	270.41
John H. Andrews and Joseph Herman .....	Merchants	31790	2,500.00	395.05	2,895.05
Frederick H. Salls .....	Merchants	33196	100.00	3.88	103.88
Levi E. Payne .....	Merchants	33758	100.00	1.37	101.37
Fred H. Cate .....	Merchants	35289	100.00	.65	100.65



EXHIBIT D—SCHEDULE 1—*Continued*  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1951
Ellen Washburn .....	Merchants	22138	100.00	1.64	101.64
Myra C. Corey .....	Merchants	22278	100.00	22.00	122.00
Clarence M. Woodbury .....	Merchants	20357	100.00	29.72	129.72
Theresa Untiet .....	Merchants	51770	200.00	1.93	201.93
James R. Straw .....	Merchants	20719	200.00	39.29	239.29
Parker E. Merrill .....	Merchants	51736	200.00	1.93	201.93
Gustav Volkman .....	Merchants	38726	150.00	3.06	153.06
Mrs. Delbert E. Smith .....	Merchants	51677	200.00	1.35	201.35
Nathan P. Hunt .....	Merchants	26962	200.00	24.24	224.24
Leo Henry and Ida Amelia Neudeck .....	Merchants	51535	200.00	1.79	201.79
John D. Bean .....	Merchants	39851	200.00	5.27	205.27
Marie H. Artzt .....	Merchants	51529	200.00	1.79	201.79
Thiem and Wolf .....	Merchants	40935	150.00	2.19	152.19
W. E. Porter and Sophia Philbrick .....	Merchants	41811	150.00	1.95	151.95
Grace E. Tarbell .....	Merchants	51921	300.00	3.76	303.76
Victor E. Stevens .....	Merchants	42498	200.00	5.22	205.22
Arthur T. Deland .....	Merchants	52239	200.00	2.26	202.26
William T. McMaster .....	Merchants	43332	150.00	3.36	153.36



John M. Steward .....	Merchants .....	43060	200.00	4.51	204.51
Nellie M. Worthley .....	Merchants .....	43425	150.00	3.11	153.11
Thelma M. and Richard M. Gaam .....	Merchants .....	52994	200.00	1.73	201.73
Arthur L. Franks .....	Merchants .....	53460	200.00	.03	200.03
Marco Scheer .....	Merchants .....	53774	200.00	.76	200.76
Jesse F. Flansberg .....	Merchants .....	54264	200.00	.08	200.08
Elsie M. Backer .....	Merchants .....	54265	200.00	.08	200.08
Minna Lange .....	Merchants .....	54300	200.00	1.67	201.67
Hugo F. Johnson .....	Merchants .....	54306	200.00	1.67	201.67
Mary A. Barclay .....	Merchants .....	54331	200.00	1.67	201.67
Blanche T. Jones .....	Merchants .....	54348	200.00	1.67	201.67
Axel Johnson .....	Merchants .....	54349	200.00	1.67	201.67
Eliza B. Green .....	Merchants .....	54364	1,000.00	8.33	1,008.33
Annie Reid Knox .....	Merchants .....	54663	300.00	.62	300.62
Theofany George .....	Merchants .....	54743	200.00	.42	200.42
Burton Stewart .....	Merchants .....	54898	200.00	.....	200.00
Affie A. Peacock .....	Merchants .....	54928	200.00	.....	200.00
Jennie Breynaert .....	Merchants .....	55176	200.00	.....	200.00
Major William C. Jones .....	Manchester Federal Savings and Loan .....				
John H. Proctor .....	Manchester Federal Savings and Loan .....	11449	200.00	4.96	204.96
Blake and Hurd .....	Manchester Federal Savings and Loan .....	11452	200.00	4.96	204.96
Ida M. Jones .....	Manchester Federal Savings and Loan .....	16484	200.00	2.63	202.63
	Manchester Federal Savings and Loan .....	19335	200.00	.50	200.50
Total Pine Grove Cemetery Special Funds .....			<u>\$65,397.50</u>	<u>\$4,905.46</u>	<u>\$70,302.96</u>

EXHIBIT D—SCHEDULE 1—*Concluded*  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951  
PINE GROVE CEMETERY SPECIAL FUNDS

Name	Savings Bank	Bank Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1951
VALLEY CEMETERY SPECIAL FUNDS					
Frederick Smyth .....	Manchester	172374	\$4,000.00	\$1,581.40	\$5,581.40
James Cossar .....	Manchester	172375	200.00	5.91	205.91
Elizabeth Holden Healy .....	Manchester	147047	100.00	11.90	111.90
F. W. Harrington .....	Manchester	108743	2,000.00	2,131.27	4,131.27
Hannah A. Currier .....	Amoskeag	185386	500.00	327.89	827.89
Sawyer and Breen .....	Amoskeag	154784	100.00	20.55	120.55
Emma T. Parker .....	Amoskeag	173017	300.00	13.53	313.53
M. G. J. Tewksbury .....	Amoskeag	177022	179.50	5.73	185.23
George F. Sargent .....	Amoskeag	152887	300.00	27.15	327.15
Carl L. Caton .....	Mechanic	17499	200.00	3.62	203.62
Nathan P. Hunt .....	Merchants	26902	200.00	24.24	224.24
Total Valley Cemetery Special Funds .....			<u>\$8,079.50</u>	<u>\$4,153.19</u>	<u>\$12,232.69</u>

## PISCATAQUOG CEMETERY SPECIAL FUNDS

Caroline Rundlett .....	Manchester .....	168609	\$125.00	\$4.80	\$129.80
Walker-Ward .....	Amoskeag .....	217948	250.00	6.04	256.04
Total Piscataquog Cemetery Special Funds .....			<u>\$375.00</u>	<u>\$10.84</u>	<u>\$385.84</u>

## MERRILL CEMETERY SPECIAL FUNDS

Cleaves N. Harvey .....	Manchester .....	149756	\$200.00	\$7.20	\$207.20
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## AMOSKEAG CEMETERY SPECIAL FUNDS

Thomas Hamilton .....	Mechanics .....	18406	\$150.00	\$2.19	\$152.19
Charles E. Shaw .....	Merchants .....	54232	200.00	.08	200.08
Total Amoskeag Cemetery Special Funds .....			<u>\$350.00</u>	<u>\$2.27</u>	<u>\$352.27</u>

## GALE FUND INCOME ACCOUNT

Gale Fund Income .....	Amoskeag .....	34108	\$104.49	\$899.64	\$1,004.13
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## SPECIAL STARK FUND

Edith F. Stark .....	Amoskeag .....	122381	\$1,000.00	\$597.42	\$1,597.42
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## EXHIBIT D—SCHEDULE 1

## CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF CITY TREASURER

As at December 31, 1951

## SUMMARY OF CEMETARY TRUS TFUNDS—CASH

Pine Grove Cemetery .....	\$385,542.87	
Valley Cemetery .....	76,153.09	
Piscataquog Cemetery .....	18,207.85	
Amoskeag Cemetery .....	2,649.40	
Merrill Cemetery .....	6,220.40	
Stowell Cemetery .....	1,067.45	
Special Funds:		
Pine Grove Cemetery .....	\$70,302.69	
Valley Cemetery .....	12,232.69	
Piscataquog Cemetery .....	385.84	
Merrill Cemetery .....	207.20	
Amoskeag Cemetery .....	352.27	
Gale Fund Income Accounts .....	1,004.13	
Stark Fund .....	1,597.42	
		86,082.51
Total Cash Cemetery Trust Funds (Exhibit D) .....		\$575,923.57

# EXHIBIT D—SCHEDULE 2

## CITY OF MANCHESTER

### SCHEDULE OF OTHER FUNDS—CASH IN CUSTODY OF CITY TREASURER

As at December 31, 1951

Name of Fund	Name of Bank	Book Number	Principal	Balance Jan. 1, 1951	Interest And Other Credits	With- drawals	Balance Dec. 31, 1951
Fire Damage Replace- ment .....	Manchester Savings .. Merchants Savings ...	157689 52055	..... .....	\$18,639.13 4,900.63	\$468.89 123.26	..... .....	\$19,108.02 5,023.89
			.....	\$23,539.76	\$592.15	.....	\$24,131.91
C. H. Bartlett Legacy ...	Manchester Savings ...	153316	.....	\$1,325.48	\$33.34	.....	\$1,358.82
Nathan P. Hunt Fund for Children's Enter- tainment .....	Merchants Savings ...	29664	\$5,000.00	\$287.14	\$133.00	.....	\$5,420.14
Nathan P. Hunt Fund for School Prize and Book Fund .....	Merchants Savings ...	29665	\$3,000.00	\$275.13	\$79.62	\$236.07	\$3,118.68

EXHIBIT D—SCHEDULE 2—*Concluded*  
CITY OF MANCHESTER  
SCHEDULE OF OTHER FUNDS—CASH  
IN CUSTODY OF CITY TREASURER  
As at December 31, 1951

Herrick Fund .....	Manchester Savings ..	163088	\$500.00	\$285.11	\$19.74	.....	\$804.85
Clara H. Brown Trust Fund .....	Manchester Savings ..	175123	\$650.00	\$171.44	\$20.84	\$21.00	\$821.28
Annie V. Batchelder for Varney Memorial .....	Manchester Savings ..	200755	.....	\$6,954.58	\$835.59	.....	\$7,790.17
Total .....							\$43,445.85

EXHIBIT D—SCHEDULE 3  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951

Name of Fund	Name of Bank	Book Number	Balance Jan. 1, 1951	Deposits And Other Credits	Withdrawals	Balance Dec. 31, 1951
Moody-Currier Fund ...	Amoskeag Savings ...	123865	\$5,000.00	\$126.58	\$126.58	\$5,000.00
John Hosley Fund .....	Mechanics Savings ...	12466	5,000.00	125.78	125.78	5,000.00
Oliver Gould Fund .....	Manchester Savings ..	94650	*	.66	.66	*
Total .....			\$10,000.00	\$253.02	\$253.02	\$10,000.00

\* Note: Principal of \$500.00 included in Pine Grove Cemetery Funds.

EXHIBIT D—SCHEDULE 4  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—SECURITIES  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1951  
PINE GROVE CEMETERY

Description	Date of Issue	Date of Maturity	Rate	Serial Number	Amount	Total
City of Manchester Bonds:						
Permanent Improvement Bonds .....	April 1, 1932	April 1, 1952	4½	96-100	\$5,000.00	
School Bonds .....	Jan. 1, 1939	Jan. 1, 1952-59	3	85-138	54,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29027H	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29028J	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29029K	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29030L	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29031A	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29135E	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29136F	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29340L	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29341A	10,000.00	
U. S. Treasury Bonds ..	April 15, 1943	June 15, 1964-69	2½	29342B	10,000.00	
U. S. Treasury Bonds ..	Sept. 15, 1943	Dec. 15, 1964-69	2½	36261A	10,000.00	



U. S. Treasury Bonds ..	Sept. 15, 1943	Dec. 15, 1964-69	2½	36262B	10,000.00
U. S. Treasury Bonds ..	Sept. 15, 1943	Dec. 15, 1964-69	2½	36263C	10,000.00
U. S. Treasury Bonds ..	Sept. 15, 1943	Dec. 15, 1964-69	2½	36264D	10,000.00
U. S. Treasury Bonds ..	Sept. 15, 1943	Dec. 15, 1964-69	2½	36265E	10,000.00
U. S. Treasury Bonds ..	Dec. 1, 1944	Mar. 15, 1966-71	2½	22116F	10,000.00
U. S. Treasury Bonds ..	Dec. 1, 1944	Mar. 15, 1966-71	2½	22117-H	10,000.00
U. S. Treasury Bonds ..	Dec. 1, 1944	Mar. 15, 1966-71	2½	22118-J	10,000.00
U. S. Treasury Bonds ..	Dec. 1, 1944	Mar. 15, 1966-71	2½	22119-K	10,000.00
U. S. Treasury Bonds ..	Dec. 1, 1944	Mar. 15, 1966-71	2½	22120-L	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13265E	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13266F	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13267H	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13268J	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13259K	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13260L	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13261A	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13262B	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13263C	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13264D	10,000.00
U. S. Treasury Bonds ..	April 1, 1951	April 1, 1975-80	2¾	13268J	10,000.00
Total Securities—Pine Grove Cemetery .....					\$379,000.00

EXHIBIT D—SCHEDULE 5  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
As at December 31, 1951

Name of Fund	Book Number	Balance Jan. 1, 1951	Interest And Other Deposits	With- drawals	Balance Dec. 31, 1951
<i>Oliver Dean Fund:</i>					
Mechanics Savings Bank .....	15592	\$2,094.48	\$53.77	\$43.76	\$2,104.49
Mechanics Savings Bank .....	6421	2,022.88	50.93	.....	2,073.81
Manchester Savings Bank .....	75958	2,387.16	60.05	54.97	2,392.24
Manchester Savings Bank .....	94654	2,746.36	68.86	53.59	2,761.63
Amoskeag Savings Bank .....	16445	3,497.92	87.97	12.15	3,573.74
		<u>\$12,748.80</u>	<u>\$321.58</u>	<u>\$164.47</u>	<u>\$12,905.91</u>
<i>Eliza A. Eaton Fund:</i>					
Merchants Savings Bank .....	106	\$2,413.25	\$60.38	\$72.84	\$2,400.79
Mechanics Savings Bank .....	15593	1,492.27	37.33	31.84	1,497.76
		<u>\$3,905.52</u>	<u>\$97.71</u>	<u>\$104.68</u>	<u>\$3,898.55</u>

<i>Michael Prout Fund:</i>					
Mechanics Savings Bank .....	7329	\$1,039.64	\$26.17	.....	\$1,065.81
Manchester Savings Bank .....	100664	3,236.68	82.52	\$69.13	3,250.07
Amoskeag Savings Bank .....	106269	3,800.19	95.20	93.20	3,802.19
		<u>\$8,076.51</u>	<u>\$203.89</u>	<u>\$162.33</u>	<u>\$8,118.07</u>
<i>Mary E. Elliot Fund:</i>					
Mechanics Savings Bank .....	104	\$388.65	\$9.50	\$20.76	\$377.39
Mechanics Savings Bank .....	6423	3,711.14	93.68	76.75	3,728.07
		<u>\$4,099.79</u>	<u>\$103.18</u>	<u>\$97.51</u>	<u>\$4,105.46</u>
<i>Nora Kennard Jones Fund:</i>					
Merchants .....	37554	\$44,099.78	\$16,521.78	\$17,579.00	\$43,042.56
<i>John Hosley Fund:</i>					
Amoskeag Savings Bank .....	147827	\$1,580.62	\$39.75	.....	\$1,620.37
<i>Edwin F. Jones Fund:</i>					
Mechanics Savings Bank .....	11089	\$5,417.82	\$136.12	\$75.14	\$5,478.80
<i>Emily A. Smith:</i>					
Mechanics Savings Bank .....	7189	\$5,540.36	\$139.36	.....	\$5,679.72

EXHIBIT D—SCHEDULE 5—*Continued*  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
As at December 31, 1951

Name of Fund	Book Number	Balance Jan. 1, 1951	Interest And Other Deposits	With- drawals	Balance Dec. 31, 1951
<i>James Lidell Arnott Fund:</i>					
Manchester Savings Bank .....	159856	\$3,166.35	\$79.67	\$10.81	\$3,235.21
<i>Mrs. Georgia B. D. Carpenter Fund:</i>					
Manchester Savings Bank .....	165491	\$10,450.68	\$263.55	\$359.17	\$10,355.06
<i>Frank P. Carpenter Fund:</i>					
Amoskeag Savings Bank .....	222579	\$5,007.62	\$125.97	\$156.27	\$4,977.32
Merchants Savings Bank .....	36449	4,855.90	119.63	201.46	4,774.07
Manchester Savings Bank .....	177951	5,119.43	128.78	340.86	4,907.35
Mechanics Savings Bank .....	17839	10,355.01	260.82	533.14	10,082.69
		\$25,337.96	\$635.20	\$1,231.73	\$24,741.43
<i>Ruth C. Dudley Fund:</i>					
Amoskeag Savings Bank .....	197296	\$529.19	\$13.30	.....	\$542.49

<i>Mary M. Tolman Fund:</i>					
Mechanics Savings Bank .....	17060	\$2,128.93	\$53.54	.....	\$2,182.47
<i>Frank H. Waters Fund:</i>					
Merchants Savings Bank .....	43429	\$3,270.34	\$82.27	\$121.00	\$3,231.61
<i>Chaminade Cash Fund:</i>					
Merchants Savings Bank .....	39951	\$444.57	\$258.43	\$395.00	\$308.00
<i>Agnes R. Hunt Fund:</i>					
Merchants Savings Bank .....	52288	\$214.68	\$199.09	\$222.00	\$191.77
<i>Daniel Clark Fund:</i>					
Merchants Savings Bank .....	53322	\$8,517.71	\$907.03	.....	\$9,424.74
<i>Income Account:</i>					
Merchants Savings Bank .....		\$870.86	\$20,300.84	\$20,301.62	\$870.08
		\$140,400.47	\$40,356.29	\$40,824.46	.....
Total Library Trust Funds—Cash (Exhibit D) .....				.....	\$139,932.30

EXHIBIT D—SCHEDULE 5—*Concluded*  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES  
IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES  
As at December 31, 1951

Description	Serial Number	Date of Issue	Date of Maturity	Rate	Amount	Balance
Total Library Trust Funds—Cash brought forwards						\$139,932.30
U. S. Savings Bond Series G	M908798G	9- 1-42	9-1-54	2½		
U. S. Savings Bond Series G	M389678G	9- 1-42	9-1-54	2½	\$1,000.00	
U. S. Savings Bond Series G	D1536804G	4- 1-43	4-1-55	2½	500.00	
U. S. Savings Bond Series G	M3740235G	6- 1-45	6-1-57	2½	1,000.00	
U. S. Savings Bond Series G	M3741099G	6- 1-45	6-1-57	2½	1,000.00	
25 Shares New Hampshire Fire Insurance Company	B27216	11-21-49				
10 Shares American Telephone and Tele- graph Company	BK107798	10-10-49				
5 Shares Standard Oil of California	NY553805	12- 1-49				
	<u>C</u>					
1 Share Standard Oil of California	NY578551	2-16-50				
	<u>C</u>					
17 Shares Manchester Gas Company	C611	4-27-50				
6 Shares Standard Oil of California	SF460423	2-14-51				
	<u>C</u>					
					3,221.82	

6 Shares New Hampshire Fire Insurance Company .....	B29826	4-10-51	
Total Library Trust Funds—Securities (Exhibit D)			7,721.82
Equity in Kennard Building .....			50,000.00
Total Cash and Investment in Custody of the Treasurer of the Library Trustees .....			<u>\$197,654.12</u>

## SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of the Treasurer of Library Trustees .....	\$197,654.12
Total in Custody of the City Treasurer .....	10,000.00
	<u>\$207,654.12</u>

EXHIBIT D—SCHEDULE 6  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—INCOME ACCOUNT  
For the Fiscal Year Ended December 31, 1951

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Special Funds	Total
Balance January 1, 1951 .....	\$50,946.54	\$7,030.54	\$6,349.48	\$2,246.97	\$135.02	\$50.66	\$9,602.81	\$76,362.02
<i>Income:</i>								
Interest on Bonds .....	\$9,594.36	.....	.....	.....	.....	.....	.....	\$9,594.36
Interest on Serial Notes .....	12.50	.....	.....	.....	.....	.....	.....	12.50
Interest on Savings Bank Notes .....	8,757.54	\$1,899.34	\$459.35	\$152.97	\$66.88	\$26.79	\$2,081.94	13,444.81
Interest on Lots Sold .....	28.55	.....	.....	.....	.....	.....	.....	28.55
Total Income .....	\$18,392.95	\$1,899.34	\$459.35	\$152.97	\$66.88	\$26.79	\$2,081.94	\$23,080.22
<i>Expenses:</i>								
Perpetual Care of Lots .....	\$15,684.00	\$1,810.00	\$439.55	\$150.50	\$66.00	\$25.00	\$2,401.00	\$20,576.05
Partial Care of Lots .....	663.55	.....	.....	.....	.....	.....	.....	663.55
Care of Single Graves .....	1,147.60	.....	.....	.....	.....	.....	.....	1,147.60
Clerical Services .....	899.90	.....	.....	.....	.....	.....	.....	899.90
Transfer to Library—Gould Fund .....	.....	.....	.....	.....	.....	.....	.66	.66
Care of General Stark Lot ..	.....	.....	.....	.....	.....	.....	25.00	25.00
Miscellaneous .....	42.85	.....	.....	.....	.....	.....	.....	42.85
Total Expenses .....	\$18,437.90	\$1,810.00	\$439.55	\$150.50	\$66.00	\$25.00	\$2,426.66	\$23,355.61
Balance December 31, 1951 ...	\$50,901.59	\$7,119.88	\$6,369.28	\$2,249.44	\$135.90	\$52.45	\$9,258.09	\$76,086.63



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

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CASH RECEIPTS

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*Balance Sheet Accounts:*

## Taxes (Schedule 1):

Property Taxes .....	\$5,016,540.87	
Poll Taxes—City .....	76,844.00	
Poll Taxes—State Soldiers' Bonus .....	252.00	
Interest on Soldiers' Bonus .....	73.97	
Tax Titles .....	10,740.98	
Tax Deeds .....	784.27	
Head Taxes .....	198,190.00	
Cost on Head Taxes .....	309.00	
		<hr/> \$5,303,735.09

## Accounts Receivable:

Health Department .....	\$1,194.47	
Highway Department .....	28,632.57	
School Department .....	53,080.45	
Police Department .....	11,728.08	
Recreation and Aviation .....	4,674.39	
Parks and Playgrounds .....	4,881.80	
Fire Department .....	119.27	
Cemeteries .....	34.00	
		<hr/> 104,345.03

## Water Works:

Accounts Receivable .....	\$483,292.65	
Fire Protection Charges .....	15,586.95	
		<hr/> 498,879.60

Revenue of Prior Years .....	6,676.54	
Revenue of 1952 .....	143.00	
Tailings .....	25.95	
Parking Meters .....	99,263.12	
Temporary Revenue Loans .....	2,000,000.00	

## Various Funds:

Credit Union .....	\$20,398.00	
U. S. Savings Bonds—Deductions .....	13,237.75	
Cafeteria Fund .....	27,692.43	
Firemen's Retirement Fund .....	17,231.38	
Teachers' Retirement Fund .....	67,927.91	
Police Retirement Fund .....	11,195.41	
Withholding Tax .....	344,650.07	
New Hampshire - Vermont Hospitalization Service .....	34,613.05	
Central High Athletic Fund .....	18,507.98	
West Side High Athletic Fund .....	1,896.91	
		<hr/> 557,350.89

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Revenue Accounts*

CASH RECEIPTS—*Continued*

*Balance Sheet Accounts—Continued*

Cemetery Trust Funds:

Perpetual Care .....	\$1,249.49	
Clerical Service .....	899.90	
Safety Deposit Box Rental .....	15.00	
Special Funds .....	4,350.00	
Miscellaneous .....	27.85	
		6,542.24

Trust Funds: *Special*

Edith Stark Fund .....	\$25.00	
Nathan P. Hunt .....	236.07	
		261.07

Total Balance Sheet Accounts ..... \$8,577,222.53

*Estimated Revenue:*

State of New Hampshire:

Savings Bank Tax .....	\$33,685.58	
Railroad Tax .....	8,356.12	
Interest and Dividend Tax .....	142,172.77	
		\$184,214.47

Other:

Housing Authorities .....	\$25,491.49	
Miscellaneous .....	4.12	
State Tax Commission—Head Tax Expense .....	1,015.48	
		26,511.09

License:

Dogs .....	\$6,245.00	
Amusements .....	5,187.50	
Bowling, Billiard and Pool.....	646.33	
Milk .....	514.00	
Junk .....	370.50	
All Others .....	10,253.88	
Bicycle .....	407.75	
Beano .....	1,250.00	
Garbage .....	14.50	
		24,889.46

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Revenue Accounts*

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CASH RECEIPTS—*Continued*

*Estimated Revenue—Continued*

Permits:

Automobile .....	\$247,161.95	
Marriage .....	2,292.00	
Sewers .....	4,920.23	
Sunday .....	348.00	
	<hr/>	254,722.18

Certified Copies:

Births, Deaths, Marriages .....	860.50
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Public Comfort Stations:

Sales and Weighing .....	\$116.20	
Coin Locks .....	295.00	
Telephone Collections .....	48.44	
	<hr/>	459.64

Interest and Cost:

Interest on Taxes .....	\$7,600.34	
Interest on Redemption .....	452.10	
Cost on Taxes .....	3,854.22	
Cost on Redemption .....	328.40	
Administration Cost on Real Estate .....	38.02	
	<hr/>	12,273.08

Municipal Court:

Fines and Forfeits (Schedule 3) .....	21,143.55
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School Department:

Sale of Books, Supplies, Manual Training, etc.	1,158.22
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City Library:

Fines, Miscellaneous Sales .....	3,631.76
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Recreation and Aviation:

Municipal Golf Course .....	\$17,798.03	
Athletic Field .....	3,544.74	
	<hr/>	21,342.77

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH RECEIPTS—*Continued*

*Estimated Revenue—Continued*

City Scales (Schedule 4) .....	114.10
Water Department .....	360.00
Board of Examining Plumbers .....	99.96
Police Department .....	30.80
Building Department .....	2.00
Health Department .....	3.91
Board of Adjustment .....	325.00

Cemetery Department :

Sale of Lots and Graves .....	\$21,296.02	
Interments .....	7,368.50	
Care of Lots and Graves .....	576.00	
Miscellaneous .....	7,270.30	
		36,510.82

Interest and Premiums:

Interest on Perpetual Care of		
Lots .....	\$38.06	
Interest on Bonds .....	1,586.67	
Premium on Bonds .....	3,683.42	
		5,308.15

Total Cash Credited to Estimated Revenue ..... 593,961.46

*Revenue Appropriation:*

Mayor .....	\$34.25
Tax Collector .....	17.08
Building .....	3,157.75
Civil Defense .....	10.83
Health .....	128.53
Police .....	1,989.43
Fire .....	632.16
Highway .....	6,183.24

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH RECEIPTS—*Concluded*

*Revenue Appropriation—Continued*

Charities:

Administration and Outside Relief

Refunds .....	\$4,904.21
Old Age Assistance .....	1,833.91

6,738.12

School .....	294.11
City Library .....	253.02

Recreation and Aviation:

Municipal Golf Course .....	\$1,186.40
Athletic Field .....	380.00

1,566.40

Parks and Playgrounds .....	749.90
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Cemeteries:

From Funds .....	\$18,202.05
Others .....	7,398.53

25,600.58

Incidentals .....	17.51
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Total Cash Credited to Revenue Appropriation ..... 47,372.91

\$9,218,556.90

*Transfer from Non-Revenue Cash:*

New Highways .....	\$26,928.22
Highway Resurfacing .....	30,017.28
New Sewers .....	30,186.09
New Sewers—Rockland Avenue .....	10,126.26
New Sidewalks .....	5.46
Cemetery Brook—Sewer Project .....	4,852.37
Permanent Improvement to Bridges .....	1,285.95

Total Cash Transfer ..... 103,401.63

Cash Transfer—Water Works Fire Protection Charges 67,542.07

Cash in Banks and on Hand January 1, 1951 ..... 690,241.96

Total Cash Receipts ..... \$10,079,742.56

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

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CASH DISBURSEMENTS

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*Balance Sheet Accounts:*

Accounts Payable .....	\$163,879.03
Taxes Refunded .....	524.11
State of New Hampshire Soldiers' Bonus .....	282.00
Interest on Soldiers' Bonus .....	83.72

Taxes Bought by City:

Tax Title .....	\$7,020.18
Tax Deeds .....	23.40
	<hr/> 7,043.58

Temporary Revenue Loans .....	2,000,000.00
Reserve for Head Taxes .....	15.00
Revenue of 1950 and Prior Years .....	30.00

Various Funds:

Credit Union .....	\$20,398.00
U. S. Savings Bonds .....	13,126.25
Police Retirement Fund .....	11,195.41
Firemen's Retirement Fund .....	17,231.38
Teachers' Retirement Fund .....	67,927.91
Withholding Taxes .....	344,650.07
New Hampshire—Vermont Hospitalization Service .....	34,613.05
Central High Athletic Funds .....	19,653.79
West Side High Athletic Funds .....	1,752.88
Cafeteria Fund .....	30,125.06
	<hr/> 560,673.80

Cemetery Trust Funds:

Perpetual Care .....	\$1,277.34
Special Trust Funds .....	4,350.00
Clerical Service .....	899.90
Safety Deposit Box Rental .....	15.00
	<hr/> 6,542.24

Other Funds:

Petty Cash—City Clerk .....	\$150.00
Edith Stark Fund .....	25.00
Refund—School .....	170.00
Nathan P. Hunt .....	89.80
	<hr/> 434.80

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued:*

Estimated Revenue .....	16,362.94
Parking Meters .....	52,342.37
Tailings .....	1.50

Cash Disbursements Charged to Balance Sheet Accounts \$2,808,215.09

*Revenue Appropriations:*

General Government:

Legislative and Executive:

Mayor

Salary .....	\$5,000.00
Secretary's Salary .....	2,750.00

\$7,750.00

Expenses .....	1,725.38
----------------	----------

\$9,475.38

Aldermen

Salary .....	\$5,600.00
Expenses .....	202.18

5,802.18

Financial:

Auditor

Salary .....	\$4,000.00
Clerk's Salaries ....	7,515.70
Extra Clerks .....	37.50

\$11,553.20

Expenses .....	738.54
----------------	--------

12,291.74

Treasurer

Salary .....	\$4,500.00
Clerks' Salaries ....	6,927.97
Extra Clerks ....	443.75

\$11,871.72

Expenses .....	2,414.33
----------------	----------

14,286.05

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued:*

General Government—Continued:

Tax Collector

Salary .....	\$3,800.00	
Deputies' Salaries ..	11,001.18	
Clerks' Salaries ....	7,390.52	
Extra Clerks .....	1,916.57	
	\$24,108.27	
Expenses .....	3,803.17	
		27,911.44

Custodian of Tax Deeded  
Property

Salary .....	\$600.00	
Expenses .....	48.39	
		648.39

Assessors

Salaries—		
Board Members ..	\$13,800.00	
Clerks' Salaries ....	9,100.40	
Extra Clerks .....	4,897.09	
	\$27,797.49	
Expenses .....	3,171.69	
		30,969.18

Finance Commission

Salaries .....	\$800.00	
Expenses .....	36.00	
		836.00

Law—City Solicitor

Salaries .....	\$2,500.00	
Expenses .....	1,343.53	
		3,843.53



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation*—Continued:

General Government—Continued:

Financial:

City Clerk

Salary .....	\$4,800.00		
Clerks' Salaries ....	16,059.80		
		\$20,859.80	
Expenses .....		4,999.38	
			25,859.18
New Equipment .....			5,297.30

Building

Administration

Superintendent's

Salary .....

Inspectors' Salaries .....

Clerks' Salaries ..

Expenses .....

\$4,500.00

10,993.80

4,893.20

\$20,387.00

1,657.72

22,044.72

Repairs to Building

Salaries .....

Expenses .....

\$46,354.84

14,720.98

61,075.82

Board of Examining Plumbers

Expenses .....

87.31

Board of Registrars

Salaries of Board

Members .....

Clerks' Salaries ....

Extra Clerks .....

Expenses .....

\$1,550.00

2,321.80

612.00

\$4,483.80

2,013.50

6,497.30

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued:*

General Government—Continued:

Election Officials

Salaries .....	\$8,443.50	
Expenses .....	1,816.48	
		10,259.98

Land and Buildings

City Hall

Salaries .....	\$8,034.00	
Expenses .....	3,337.80	
		\$11,371.80

Old Court House

Salaries .....	\$2,573.10	
Expenses .....	1,378.14	
		3,951.24

Public Comfort Station

Salaries .....	\$10,173.58	
Expenses .....	1,227.68	
		11,401.26
		26,724.30

Protection of Persons and Property:

Salaries: Police

Commissioners .....	\$350.00	
Chief .....	5,349.84	
Deputy Chief .....	4,849.92	
Captain .....	8,392.34	
Others .....	404,616.53	
		\$423,558.63
Expenses .....		44,424.45
		467,983.06

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued:*

Fire

Salaries

Commissioners ...	\$350.00	
Chief .....	5,600.00	
Deputies .....	12,450.00	
Fire Alarm Super- intendent .....	3,885.00	
Permanent Men ..	495,929.46	
Call Men .....	2,967.10	
	<hr/>	\$521,181.56

Expenses .....	51,784.33	
	<hr/>	

572,965.89

New Equipment .....		2,124.10
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Sealer of Weights and Measures

Salary .....	\$3,600.00	
Expenses .....	1,327.69	
	<hr/>	

4,927.69

Municipal Court

Salaries

Justice .....	\$3,800.00	
Acting Justice ...	51.00	
Associate Justice .	1,800.00	
Clerk .....	1,800.00	
	<hr/>	\$7,451.00

Expenses ....	943.00	
	<hr/>	

8,394.00

Probation

Salaries

Chief Probation Officer .....	\$3,600.00	
Associate Probation Officer .....	3,370.00	
Clerks .....	2,428.33	
	<hr/>	\$9,398.33

Expenses .....	962.82	
	<hr/>	

10,361.15

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation*—Continued:

Health and Sanitation:

Health

Salaries

Board Members ..	\$600.00
Health Officer ....	5,470.00
School Physician	3,000.00
Tuberculosis Physician .....	120.00
Nurses .....	32,350.00
Inspectors .....	17,890.00
Clerks .....	4,464.88
Cleaners .....	1,632.00

\$65,526.88

Expenses ..... 9,700.59

75,227.47

Isolation Hospital

Salaries .....	\$18,162.98
Expenses .....	14,891.67

33,054.65

Vital Statistics

Salaries .....	1,078.25
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City Physician

Salary .....	2,200.00
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Hospitalization .....	1,600.00
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Highway:

Administration

Salaries

Commissioners ...	\$541.68
Surveyor .....	6,472.92
Clerks .....	14,393.02

\$21,407.62

Expenses ..... 4,071.41

25,479.03

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued:*

Highway Maintenance

Salaries .....	\$58,701.08	
Expenses .....	21,911.26	
		80,612.34

Sewer Maintenance

Salaries .....	\$23,944.22	
Expenses .....	197.20	
		24,141.42

Refuse Disposal

Salaries .....	\$281,870.00	
Expenses .....	17,178.96	
		229,048.96

Street Cleaning

Salaries .....	\$76,393.72	
Expenses .....	24,921.71	
		101,315.43

Transportation, Equipment and  
Supplies

Salaries .....	\$81,394.52	
Expenses .....	134,221.89	
		215,616.41

Engineers

Salaries .....	\$20,126.94	
Expenses .....	763.28	
		20,890.22

Gravel Bank

Salaries .....	\$5,942.32	
Expenses .....	12.00	
		5,954.32

Vacation and Sick Leave .....		80,382.78
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New Sewers

Salaries .....	\$7,885.06	
Expenses .....	760.87	
		8,645.93

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued:*

Highway—Continued:

Bridge Street Resurfacing		
Salaries .....	\$6,290.52	
Expenses .....	10,533.95	
		16,824.47
Garden Homes Housing Project		
Salaries .....		2,028.82
Maple Street Resurfacing		
Expenses .....		24,860.00
Street Lighting .....		107,449.16

Charities:

Administration

Salaries

Commissioner ....	\$4,500.00	
Clerks .....	8,528.70	
		\$13,028.70
Expenses .....		1,824.95
		14,853.65
Outside Relief .....		159,041.51
Old Age Assistance .....		138,101.73

Education:

School Department

Administration

Salaries

Superintendent and		
Assistant ....	\$9,770.00	
School Board ..	1,400.00	
Clerk of Board ..	1,300.00	
Office Salaries ..	7,226.66	
School Census ..	3,455.00	
Truant Officers ..	9,683.32	
		\$32,834.98
Expenses .....		8,591.37

		41,426.35
New Equipment .....		10,959.07

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

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CASH DISBURSEMENTS—*Continued*

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*Revenue Appropriation—Continued*

Education—*Continued*:

Instructors

Salaries .....	\$1,039,845.69	
Expenses .....	38,936.01	
	<hr/>	1,078,781.70

Operation of Plant

Salaries .....	\$102,735.97	
Expenses .....	50,894.11	
	<hr/>	153,630.08

Auxiliary Agencies

Salaries .....	\$3,810.01	
Expenses .....	27,772.37	
	<hr/>	31,582.38

School Department

Fixed Charges

Lease on Corey Building ....	\$1,042.00	
Others .....	2,629.20	
	<hr/>	3,671.20
Outlays .....		9,568.84

Evening Schools

Salaries—Instruction .....	\$3,361.00	
Salaries—Janitors .....	449.00	
	<hr/>	3,810.00

Athletic Councils

Salaries, Central High .....	\$800.00	
Salaries, West Side High ..	2,400.00	
	<hr/>	3,200.00

City Library

Salaries

Librarian .....	\$4,100.00	
Assistants .....	28,803.63	
Officers and Janitors .....	22,953.66	
	<hr/>	\$55,857.29

Expenses

Books .....	\$6,873.07	
Others .....	12,192.79	
Hosley Fund ...	175.25	
	<hr/>	19,241.11

75,098.40

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Revenue Accounts*

CASH DISBURSEMENTS— <i>Continued</i>			
<i>Revenue Appropriation—Continued</i>			
Recreation and Aviation:			
Municipal Golf Course			
Salaries .....	\$21,021.73		
Expenses .....	9,946.02		
			30,967.75
Athletic Field			
Salaries .....	\$9,864.49		
Expenses .....	3,027.83		
			12,892.32
Aviation Field			
Expenses .....		461.70	
New Equipment .....		2,000.00	
Parks and Playgrounds:			
Salaries			
Superintendent .....	\$4,200.04		
Others .....	64,290.77		
Bath Houses .....	7,416.21		
Playgrounds .....	3,626.20		
		\$79,533.22	
Expenses .....		21,828.08	
			101,361.30
New Equipment .....			420.00
Public Service Enterprises:			
Water Works			
Salaries			
Board Members ..	\$1,600.00		
Superintendent ...	7,600.00		
Assistant Superin-			
tendent .....	4,938.00		
Others .....	219,770.99		
Pensions .....	8,775.43		
		\$242,684.42	
Expenses .....		322,935.16	
			565,619.58
Public Scales:			
Salaries .....	\$2,988.46		
Expenses .....	147.02		
			3,135.48



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Revenue Appropriation—Continued*

Cemeteries :

Salaries .....	\$66,070.92	
Expenses .....	18,903.68	
		84,974.60

Unclassified Items :

Pensions .....		119,967.90
Damages and Claims .....		122.75
Patriotic Purposes .....		2,048.17
Printing .....		969.85
Incidentals .....		8,077.59
Municipal Audit .....		2,225.00
Zoning Board of Adjustments		
Salaries .....	\$1,200.00	
Expenses .....	263.05	
		1,463.05
Refunds .....		729.54
Firemen's Pension Fund .....		30,519.86
Police Pension Fund .....		24,203.84
Teachers' Pension Fund .....		62,896.07
Publicity .....		3,000.00
Animal Rescue League .....		400.00
Fire Insurance on Public Buildings .....		14,562.88

Victory Gardens

Salaries .....	\$1,397.29	
Expenses .....	102.50	
		1,499.79

City Planning Board .....

Cash Variation ..... 30.00

Civilian Defense

Salaries .....	\$2,190.66	
Expenses .....	3,186.70	
		5,377.36

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Revenue Accounts*

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CASH DISBURSEMENTS— <i>Concluded</i>			
<i>Revenue Appropriation—Continued</i>			
<i>Unclassified Items—Continued</i>			
Maturing Principal and Interest:			
Principal			
Serial Bonds .....	\$458,000.00		
Notes .....	1,000.00		
			459,000.00
Interest			
Bonds and Notes .....	\$67,247.50		
Temporary Loans .....	13,424.86		
			80,672.36
Other Governmental Units:			
Hillsborough County Tax .....	587,393.00		
State Per Capita School Tax .....	13,050.00		
Total Revenue Appropriation .....			6,400,842.00
			\$9,209,057.09
Water Works Fire Protection—Cash .....			15,586.95
Cash on Hand January 1, 1951			
Municipal Court .....	\$129.25		
Highway .....	7.00		
			136.25
Cash on Hand and in Banks December 31, 1951 .....			854,962.27
TOTAL CASH DISBURSEMENTS .....			\$10,079,742.56

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EXHIBIT E—SCHEDULE I  
CITY OF MANCHESTER  
SUMMARY OF TAX COLLECTIONS  
For the Fiscal Year Ended December 31, 1951

Year of Levy	Taxes		Total
	Property	Poll and Head	
1945 .....	\$43.07	\$164.00	\$207.07
1945 (Soldiers' Bonus) .....	.....	252.00	252.00
1946 .....	120.87	340.00	460.87
1947 .....	139.31	450.00	589.31
1948 .....	142.60	818.00	960.60
1949 .....	1,011.00	1,866.00	2,877.00
1950 .....	354,762.88	8,548.00	363,310.88
1951 .....	4,660,321.14	64,658.00	4,724,979.14
1951 (Head Tax) .....	.....	198,190.00	198,190.00
	<u>\$5,016,540.87</u>	<u>\$275,286.00</u>	<u>\$5,291,826.87</u>
<i>Taxes Redeemed:</i>			
Tax Titles .....		\$10,740.98	
Tax Deeds .....		784.27	
			<u>11,525.25</u>
<i>Interest:</i>			
On Deferred Taxes .....		\$7,600.34	
On Tax Titles Redeemed .....		452.10	
On Soldiers' Bonus .....		73.97	
			<u>8,126.41</u>
<i>Cost:</i>			
On Deferred Taxes .....		\$3,854.22	
On Tax Titles Redeemed .....		328.40	
On Head Taxes .....		309.00	
			<u>4,491.62</u>
<i>Other Collections:</i>			
Administration Cost on Real Estate .....			38.02
Total .....			<u>\$5,316,008.17</u>

EXHIBIT E—SCHEDULE 2  
CITY OF MANCHESTER  
STATEMENT OF CITY CLERK'S RECEIPTS  
For the Fiscal Year Ended December 31, 1951

*Licenses:*

Motor Vehicle .....	\$247,161.95	
Pool, Billiard and Bowling .....	646.33	
Amusement, Sunday, etc. ....	5,187.50	
Dog .....	6,245.00	
Taxi, Jobs and Teams .....	312.00	
Junk Dealers .....	370.50	
Sunday Miscellaneous .....	348.00	
Sunday—1952 .....	143.00	
		<hr/>
		\$260,414.28

*Permits and Services:*

Writs .....	\$32.50	
Marriages .....	2,292.00	
Corporations and Partnerships .....	51.00	
Sewers .....	4,920.23	
Assignment of Wages .....	1.00	
Mortgages .....	4,281.00	
Conditional Sales .....	3,405.93	
Bill of Sales .....	10.00	
		<hr/>
		14,993.66

*Discharges:*

Mortgages .....	\$259.50	
Conditional Sales .....	64.50	
		<hr/>
		324.00

*Miscellaneous:*

Public Comfort Station, Certification, etc. ....	3,156.59	
Total .....		<hr/>
		\$278,888.53

EXHIBIT E—SCHEDULE 3  
CITY OF MANCHESTER  
STATEMENT OF MUNICIPAL COURT  
For the Fiscal Year Ended December 31, 1951

Cash on Hand January 1, 1951 .....		\$129.25
Cash Receipts .....		37,692.04
		<hr/> \$37,821.29
<i>Cash Disbursements:</i>		
State of New Hampshire:		
Vehicle Department .....	\$10,985.50	
Other Departments .....	175.00	
	<hr/>	\$11,160.50
Witness Fees .....		2,037.96
Reading Complaints, Attorney and Other Fees..		439.64
Bail and Other Refunds .....		403.32
Clerical .....		1,398.00
Office Supplies and Expense .....		1,238.32
	<hr/>	16,677.74
Balance to be Accounted for .....		\$21,143.55
Payments to City Treasurer (Exhibit E) .....		21,143.55
		<hr/>
Cash on Hand December 31, 1951 .....		.....

EXHIBIT E—SCHEDULE 4  
CITY OF MANCHESTER  
STATEMENT OF CITY SCALES RECEIPTS  
For the Fiscal Year Ended December 31, 1951

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*Receipts:*

January .....	\$9.70
February .....	5.40
March .....	10.10
April .....	7.80
May .....	13.50
June .....	12.60
July .....	7.50
August .....	14.90
September .....	11.60
October .....	6.30
November .....	7.80
December .....	6.90
	<hr/>
	\$114.10
	<hr/>
Payments to City Treasurer in 1951 .....	\$114.10

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EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Non-Revenue Accounts*

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CASH RECEIPTS		
Bridge and Sewer Construction Bonds		
Dated September 1, 1951 .....	\$175,000.00	
Municipal Improvements and Equipment		
Bonds Dated September 1, 1951 .....	233,000.00	
		\$408,000.00
Accounts Receivable Collection:		
Highway Department .....		6,111.29
Other Receipts:		
Permanent Improvement to Bridges .....	\$483.00	
Highway Resurfacing .....	37,190.76	
		37,673.76
Cash on Hand January 1, 1951 .....		180,160.22
Total Cash Receipts .....		\$631,945.27

EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Non-Revenue Accounts*

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CASH DISBURSEMENTS

Balance Sheet Accounts:

Accounts Payable .....	\$5,070.16
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Non-Revenue Appropriations:

*Highway:*

New Highways

Salaries .....	\$36,888.66	
Expenses .....	11,465.87	
		\$48,354.53

New Sewers

Salaries .....	\$24,827.10	
Expenses .....	2,790.27	
		27,617.37

New Sewers—Rockland Avenue

Salaries .....	\$16,682.81	
Expenses .....	1,803.25	
		18,486.06

Highway Resurfacing

Salaries .....	\$34,087.02	
Expenses .....	22,803.71	
		56,890.73

New Sidewalks

Salaries .....	\$210.00	
Expenses .....	7,789.60	
		7,999.60

Cemetery Brook Sewer Project

Salaries .....	\$8,865.29	
Expenses .....	7,849.05	
		16,714.34

Kelley Falls Bridge .....	38,072.00
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Permanent Improvement to Bridges

Salaries .....	\$4,222.16	
Expenses .....	42,810.07	
		47,032.23

	261,166.86
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EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1951  
*Non-Revenue Accounts*

CASH DISBURSEMENTS—*Continued*

*Building:*

Permanent Improvements to Public Schools		
Buildings		
Salaries .....	\$133.08	
Expenses .....	33,613.89	
		\$33,746.97
Permanent Improvements to Public Buildings		
Salaries .....	\$575.12	
Expenses .....	6,312.74	
		6,887.86
		40,634.83

*Parks and Playgrounds:*

Sheridan-Emmett Park		
Salaries .....		\$1,143.68
General Improvements		
New Walks in Parks		
Salaries .....	\$2,757.55	
Expenses .....	2,183.01	
		4,940.56
West Side High Field House and Bleachers		
Expenses .....		8,421.57
Permanent Improvements to School Yards		
Salaries .....	\$6,395.23	
Expenses .....	3,517.54	
		9,912.77
New Bath House and Dam—Nutts Pond		
Expenses .....		68.80
		24,487.38

*Recreation and Aviation:*

Land for Airport Improvement		
Salaries .....	\$561.30	
Expenses .....	1,137.63	
		1,698.93

EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1951

*Non-Revenue Accounts*

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CASH DISBURSEMENTS— <i>Concluded</i>		
<i>Fire Department:</i>		
New Aerial Ladder Apparatus .....	\$33,000.00	
Radio Communication System .....	8,000.00	
	<hr/>	41,000.00
<i>City Clerk:</i>		
New Equipment .....		112.25
<i>Highway Department:</i>		
New Equipment .....		18,387.96
		<hr/>
Total Cash Disbursements .....		\$392,558.37
 Transfers to Revenue Cash:		
New Sewers .....	\$30,186.09	
Highway Resurfacing .....	30,017.28	
New Highways .....	26,928.22	
New Sewers—Rockland Avenue .....	10,126.26	
Cemetery Brook Sewer Project .....	4,852.37	
Permanent Improvement to Bridges .....	1,285.95	
New Sidewalks .....	5.46	
	<hr/>	103,401.63
Cash on Hand and in Banks December 31, 1951 .....		135,985.27
		<hr/>
Total Cash Disbursements .....		\$631,945.27

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EXHIBIT  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*

Title of Appropriation	Balances from 1950	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>General Government:</i>				
Mayor .....		\$9,700.00	\$34.25	\$9,734.25
Aldermen .....		5,800.00		5,800.00
Auditor .....		14,500.00	400.00	14,900.00
Treasurer .....		14,400.00		14,400.00
Tax Collector .....		27,000.00	1,587.08	28,587.08
Custodian of Tax Deeded Property ..		700.00		700.00
Assessors .....		30,000.00	1,200.00	31,200.00
Assessors—New Equipment .....				
Finance Commission .....		900.00		900.00
Law (Solicitor) .....		4,000.00		4,000.00
City Clerk .....		24,500.00	1,624.73	26,124.73
City Clerk—New Equipment .....	\$5,297.30			5,297.30
Building Department .....		83,000.00	3,157.75	86,157.75
Board of Examiners of Plumbers ...		100.00		100.00
Elections .....		10,000.00	700.00	10,700.00
Board of Registrars .....		6,600.00		6,600.00
City Hall .....		11,600.00	750.00	12,350.00
Old Court House .....		3,500.00	500.00	4,000.00
Public Comfort Station .....		11,400.00	250.00	11,650.00
<i>Protection of Persons and Property:</i>				
Police Department .....		445,000.00	27,958.06	472,958.06
Municipal Court .....		9,000.00		9,000.00
Probation Department .....		11,000.00		11,000.00
Fire Department .....	7,000.00	565,000.00	2,473.41	574,473.41
Fire Department—New Equipment ..		20,000.00		20,000.00
Scaler of Weights and Measures ....	120.29	5,000.00		5,120.29
<i>Health and Sanitation:</i>				
Health Department .....		109,000.00	1,328.52	110,328.52
Hospitalization .....		1,600.00		1,600.00
City Physician .....		2,500.00		2,500.00
Vital Statistics .....		1,000.00	78.25	1,078.25
<i>Highways:</i>				
Highway Department .....		750,000.00	149,291.97	899,291.97
Street Lighting .....	4,938.48	118,000.00	3,800.00	126,738.48
Rock Rimmon Housing Project .....	425.24			425.24
Garden Homes Housing .....	2,246.69			2,246.69
Maple Street .....			25,000.00	25,000.00
Bridge Street Resurfacing .....			25,000.00	25,000.00
New Sewers .....			15,000.00	15,000.00
<i>Charities:</i>				
Administrative and Outside Relief ..		180,000.00	12,904.21	192,904.21
Old Age Assistance .....		155,000.00	10,833.91	165,833.91
<i>Education:</i>				
School Department .....		1,310,000.00	24,318.95	1,334,318.95
School Department—New Equipment ..		20,000.00		20,000.00
City Library .....	576.29	80,000.00	253.02	80,829.31

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## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1951

## Accounts

Cash Expenditures Payroll	Bills	Transfer	Liabilities Accrued Dec. 31, 1951	Total Charges	Unexpended *Over- expended	Balances Carried to 1952
\$7,750.00	\$1,725.38	.....	\$43.53	\$9,518.91	\$215.34	.....
5,600.00	202.18	.....	4.75	5,806.93	*6.93	.....
11,553.20	738.54	.....	147.70	12,439.44	60.56	\$2,400.00
11,871.72	2,414.33	.....	67.63	14,353.68	46.32	.....
24,108.27	3,803.17	.....	617.89	28,529.33	57.75	.....
600.00	48.39	.....	11.67	660.06	39.94	.....
27,797.49	3,171.69	.....	218.65	31,187.83	12.17	.....
.....	.....	.....	.....	.....	.....	.....
800.00	36.00	.....	.....	836.00	64.00	.....
2,500.00	1,343.53	.....	100.00	3,943.53	56.47	.....
20,859.80	4,999.38	.....	242.99	26,102.17	22.56	.....
.....	5,297.30	.....	.....	5,297.30	.....	.....
66,741.84	16,378.70	.....	1,802.77	84,923.31	1,234.44	.....
.....	87.31	.....	.....	87.31	12.69	.....
8,443.50	1,816.48	.....	352.64	10,612.62	87.38	.....
4,483.80	2,013.50	.....	92.53	6,589.83	10.17	.....
8,034.00	3,337.80	\$107.11	807.85	12,286.76	63.24	.....
2,573.10	1,378.14	.....	1.00	3,952.24	47.76	.....
10,173.58	1,227.68	17.62	158.10	11,576.98	73.02	.....
423,558.63	44,424.43	.....	3,223.20	471,206.26	1,751.80	.....
7,451.00	943.00	.....	.....	8,394.00	606.00	.....
9,398.33	962.82	.....	109.40	10,470.55	529.45	.....
521,181.56	51,784.33	.....	1,504.79	574,470.68	2.73	.....
.....	2,124.10	1,841.25	117.65	4,083.00	.....	15,917.00
3,600.00	1,327.69	.....	168.34	5,096.03	24.26	.....
83,689.86	24,592.26	.....	1,989.20	110,271.32	57.21	.....
.....	1,600.00	.....	.....	1,600.00	.....	.....
2,200.00	.....	.....	300.00	2,500.00	.....	.....
1,078.25	.....	.....	.....	1,078.25	.....	.....
650,163.20	203,277.71	2.88	45,720.44	899,164.23	127.74	.....
.....	107,449.16	.....	12,689.59	120,138.75	6,599.73	.....
2,028.82	.....	190.33	.....	2,219.15	425.24	.....
.....	24,860.00	.....	.....	24,860.00	140.00	.....
6,290.52	10,533.95	5,750.42	2,425.11	25,000.00	.....	.....
7,885.06	760.87	6,261.32	.....	14,907.25	92.75	.....
13,028.70	160,866.46	.....	18,910.35	192,805.51	98.70	.....
.....	138,101.73	.....	26,386.07	164,487.80	1,346.11	.....
1,186,236.65	139,433.90	.....	8,614.06	1,334,284.61	34.34	.....
.....	10,959.07	9,024.84	.....	19,983.91	16.09	.....
55,857.29	19,241.11	.....	4,618.79	79,717.19	458.06	654.06

EXHIBIT  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Revenue*

Title of Appropriation	Balances from 1950	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
<i>Recreation and Aviation:</i>				
Parks and Playgrounds .....		90,000.00	12,596.70	102,596.70
Parks and Playgrounds—New Equip- ment .....		10,000.00	420.00	10,420.00
Victory Gardens .....		1,500.00		1,500.00
Golf Course, Athletic Field and Air- port .....		45,500.00	1,676.40	47,176.40
Recreation and Aviation—New Equip- ment .....		2,000.00		2,000.00
<i>Unclassified:</i>				
Pensions .....		120,000.00	1,000.00	121,000.00
Damages and Claims .....		5,000.00		5,000.00
Printing .....		5,000.00		5,000.00
Patriotic Purposes .....		1,800.00	300.00	2,100.00
Incidentals .....		6,000.00	2,517.51	8,517.51
Municipal Audit .....		2,000.00	225.00	2,225.00
Zoning Board of Adjustments .....		1,500.00		1,500.00
City Planning Board .....		300.00	1,750.00	2,050.00
Cash Variation .....		200.00		200.00
Reserve for Discounts .....		27,000.00		27,000.00
Reserve for Abatements .....		20,000.00		20,000.00
Refunds .....		800.00		800.00
Fire Insurance on Public Buildings ..		18,000.00		18,000.00
Revising Ordinances .....	500.00			500.00
Teachers' State Pension Fund .....		65,000.00		65,000.00
Police State Pension Fund .....		25,000.00		25,000.00
Firemen's State Pension Fund .....		32,000.00		32,000.00
Publicity Funds .....		3,000.00		3,000.00
Kalivas Park Memorial .....	1,500.00			1,500.00
Contingency Fund .....		100,000.00		100,000.00
Animal Rescue League .....		400.00		400.00
Civilian Defense .....		15,000.00	10.83	15,010.83
<i>Public Service Enterprises</i>				
Water Department .....	113,890.11		550,834.72	664,724.83
Public Scales .....		3,200.00		3,200.00
<i>Cemeteries:</i>				
Pine Grove, Valley and Others .....		62,000.00	25,600.58	87,600.58
<i>Interest and Maturing Debt:</i>				
Interest on Temporary Loans .....		7,000.00	6,424.86	13,424.86
Interest on General Loans .....		67,247.50		67,247.50
Maturing Debt .....		459,000.00		459,000.00
<i>Other Governmental Units:</i>				
Hillsborough County Tax .....		587,393.00		587,393.00
Per Capita School Tax .....		13,050.00		13,050.00
Totals .....	\$136,494.40	\$5,835,690.50	\$911,800.72	\$6,883,985.62

G—Concluded

MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1951

*Accounts*

			Liabilities Accrued Dec. 31, 1951	Total Charges	Unexpended *Over- expended	Balances Carried to 1952
Cash Expenditures Payroll	Expenditures Bills	Transfer				
79,533.22	21,828.08	420.00	805.37	102,586.67	10.03	.....
.....	420.00	10,000.00	.....	10,420.00	.....	.....
1,397.29	102.50	.....	.....	1,499.79	.21	.....
30,886.22	13,435.55	.....	2,821.08	47,142.85	33.55	.....
.....	2,000.00	.....	.....	2,000.00	.....	.....
119,967.90	.....	.....	771.36	120,739.26	260.74	.....
.....	122.75	.....	120.00	242.75	4,757.25	.....
.....	969.85	.....	842.00	1,811.85	3,188.15	.....
.....	2,048.17	.....	.....	2,048.17	51.83	.....
.....	8,077.59	.....	447.05	8,524.64	*7.13	.....
.....	2,225.00	.....	.....	2,225.00	.....	.....
1,200.00	263.05	.....	32.50	1,495.55	4.45	.....
.....	.....	.....	.....	.....	2,050.00	.....
.....	30.00	.....	6.43	36.43	163.57	.....
.....	.....	24,439.08	.....	24,439.08	2,560.92	.....
.....	.....	17,738.03	.....	17,738.03	2,261.97	.....
.....	729.54	.....	73.36	802.90	*2.90	.....
.....	14,562.88	.....	.....	14,562.88	3,437.12	.....
.....	.....	.....	.....	.....	.....	500.00
.....	62,896.07	.....	.....	62,896.07	2,103.93	.....
.....	24,203.84	.....	.....	24,203.84	796.16	.....
.....	30,519.86	.....	.....	30,519.86	1,480.14	.....
.....	3,000.00	.....	.....	3,000.00	.....	.....
.....	.....	.....	.....	.....	.....	1,500.00
.....	.....	91,148.11	.....	91,148.11	8,851.89	.....
.....	400.00	.....	.....	400.00	.....	.....
2,190.66	3,186.70	.....	305.09	5,682.45	9,328.38	.....
242,684.42	322,935.16	.....	11,823.05	577,442.63	.....	87,282.20
2,988.46	147.02	.....	43.92	3,179.40	20.60	.....
66,070.92	18,903.68	.....	1,845.13	86,819.73	780.85	.....
.....	13,424.86	.....	.....	13,424.86	.....	.....
.....	67,247.50	.....	.....	67,247.50	.....	.....
.....	459,000.00	.....	.....	459,000.00	.....	.....
.....	587,393.00	.....	.....	587,393.00	.....	.....
.....	13,050.00	.....	.....	13,050.00	.....	.....
\$3,734,457.26	\$2,666,384.74	\$166,940.99	\$151,383.03	\$6,719,166.02	\$56,566.34	\$108,253.26

EXHIBIT G—SCHEDULE 1  
CITY OF MANCHESTER  
STATEMENT OF CHARITIES DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1951

*Administrative Salaries:*

Commissioner .....	\$4,500.00	
Clerks and Investigators .....	8,528.70	
		\$13,028.70

*Expenditures:*

Administration Bills .....		1,928.68
Outside Relief:		
Provisions .....	\$52,201.09	
Milk .....	1,567.82	
Fuel .....	5,662.97	
Clothing .....	956.86	
Board, Care and Personal Aid .....	43,685.34	
Rents .....	18,363.02	
Professional Services .....	3,382.28	
Medicine .....	6,096.73	
Hospitals .....	41,808.83	
Burials .....	1,690.00	
Electricity .....	840.10	
Gas .....	334.48	
Out of Town Aid .....	771.61	
Miscellaneous .....	587.00	
	\$177,948.13	
Less Decrease in Accruals .....	100.00	
		177,848.13

Total (Exhibit G) .....	\$192,805.51
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The department received the following cash reimbursements and refunds:

Old Age Assistance .....	\$6,886.45
Outside Relief .....	5,600.47

Information submitted by the Commissioner of Charities.

Average number of cases per month .....	307
Average number of pensions per month .....	541



EXHIBIT G—SCHEDULE 2  
CITY OF MANCHESTER  
STATEMENT OF CEMETERY DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1951

Payrolls .....		\$66,070.92
Other Expenses (Cash and Accruals) :		
Fuel Oil .....	\$562.48	
Cement .....	269.90	
Gasoline and Oil .....	795.46	
Cement Containers .....	2,559.05	
Dressing and Fertilizer .....	1,221.82	
Coal .....	1,544.55	
Auto .....	1,375.96	
Auto and Truck Expense .....	724.45	
Hardware and Tools .....	3,756.94	
Office Expenses .....	364.63	
Repairs—Buildings, Equipment, etc. ....	2,080.64	
Roads .....	3,500.00	
Miscellaneous .....	1,237.93	
Loam .....	755.00	
		20,748.81
Total Cemetery Department Expenditures (Exhibit G) .....		\$86,819.73

EXHIBIT G—SCHEDULE 3  
CITY OF MANCHESTER  
STATEMENT OF POLICE DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1951

*Salaries:*

Chief .....	\$5,349.84	
Captain and Deputy Chief .....	13,242.26	
Clerk and Patrolmen .....	404,616.53	
Commissioners .....	350.00	
		\$423,558.63

*Expenses (Cash and Accrual):*

Auto Supplies and Expense .....	\$5,720.65	
Electricity .....	1,088.96	
Feeding Prisoners .....	133.25	
Fuel .....	2,447.59	
Garage Rent .....	360.00	
Gasoline .....	8,223.79	
Illuminating Gas .....	60.20	
Insurance .....	1,060.31	
Miscellaneous .....	2,915.51	
Motorcycle and Expenses .....	173.21	
Office Supplies .....	2,137.80	
Photographic Supplies .....	195.44	
Radio Maintenance .....	764.77	
Signal System .....	488.58	
Telephone .....	2,445.06	
Teletypewriter .....	720.00	
Towel and Laundry .....	828.02	
Uniform Allowance .....	10,260.00	
Autos .....	7,624.49	
		47,647.63

Total Expenditures (Exhibit G) .....	\$471,206.26
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EXHIBIT G—SCHEDULE 4  
CITY OF MANCHESTER  
STATEMENT OF FIRE DEPARTMENT  
EXPENDITURES  
For the Fiscal Year Ended December 31, 1951

*Salaries:*

Chief .....	\$5,600.00	
Deputies .....	12,450.00	
Fire Alarm Superintendent .....	3,885.00	
Firemen .....	498,896.56	
Commissioners .....	350.00	
		\$521,181.56

*Expenses (Cash and Accrual) :*

Apparatus Maintenance .....	\$5,625.68	
Company Supplies .....	2,356.66	
Fire Maintenance Alarm .....	3,358.25	
Gas, Electricity and Telephone .....	5,088.67	
Heating .....	9,366.59	
Hose Maintenance .....	742.45	
Insurance .....	1,815.76	
Laundry, Furniture and Bedding .....	631.14	
Medical and First Aid .....	1,277.89	
Oil, Gasoline and Kerosene .....	2,515.40	
Office Supplies .....	604.37	
Paint Shop .....	184.68	
Printing and Stationery .....	683.76	
Personnel .....	1,146.33	
Miscellaneous .....	382.30	
Transportation .....	32.39	
Travel .....	360.55	
Uniform Allowance .....	8,275.00	
Hose—New .....	7,000.00	
		51,447.87

Total Expenditures .....	\$572,629.43
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EXHIBIT H  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
*Non-Revenue Accounts*

Title of Appropriations	Balances From 1950	Current Appropriations	Cash Receipts and Other Credits
<i>Highway Department:</i>			
New Highways—City .....	.....	\$75,000.00	\$282.75
New Sewers—City .....	\$46.69	75,000.00	3,108.51
New Sidewalks—City .....	9,371.63	.....	4,384.69
Highway Resurfacing .....	3,108.51	50,000.00	37,190.76
Cemetery Brook Sewer Project .....	2.57	25,000.00	.....
New Sewers—Rockland Avenue .....	12,259.69	25,000.00	.....
Permanent Improvements to Bridges .....	53,112.41	50,000.00	759.60
Permanent Improvements to Bridge—Kelley Falls ..	38,072.00	.....	.....
<i>Parks and Playgrounds:</i>			
Sheridan-Emmett Park .....	1,467.31	.....	.....
General Permanent Improvements .....	687.06	.....	.....
New Bath House and Dam, Nutts Pond .....	104.86	.....	.....
New Walks in Parks .....	.....	5,000.00	.....
West High New Field House .....	.....	10,000.00	.....
Permanent Improvements—School Yards .....	.....	10,000.00	.....
<i>Building Department:</i>			
Carpenter Library Roof .....	497.60	.....	.....
Permanent Improvements to Public Buildings .....	9,322.70	15,000.00	.....
Permanent Improvements to Public School Buildings	6,491.10	35,000.00	.....
<i>Airport:</i>			
Land for Airport Access Highway .....	549.43	.....	.....
Land for Airport Improvements .....	1,734.99	.....	549.43
<i>Equipment:</i>			
Fire Department—			
Aerial Ladder Apparatus .....	33,000.00	.....	.....
Radio Communications System .....	.....	8,000.00	.....
Highway Department—New Equipment .....	5,149.26	25,000.00	1,450.00
Assessor's Office .....	.....	.....	.....
City Clerk—Vault and Office Equipment .....	112.25	.....	.....
Totals .....	\$175,090.06	\$408,000.00	\$47,725.74

## MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1951

Total Amount Available	Cash Expenditures		Transfers and Other Debits	Liabilities Accrued Dec. 31, 1951	Total Charges	Balances Unexpended Carried to 1952
	Payroll	Bills				
\$75,282.75	\$36,888.66	\$11,465.87	\$26,928.22	.....	\$75,282.75	.....
78,155.20	24,827.10	2,790.27	30,186.09	\$850.90	58,654.36	\$19,500.84
13,756.32	210.00	7,789.60	5.46	.....	8,005.06	5,751.26
90,299.27	34,087.02	22,803.71	33,408.54	.....	90,299.27	.....
25,002.57	8,865.29	7,819.05	4,852.37	.....	21,566.71	3,435.86
37,259.69	16,682.81	1,803.25	10,126.26	838.88	29,451.20	7,808.49
103,872.01	4,222.16	42,810.07	1,285.95	.....	48,318.18	55,553.83
38,072.00	.....	38,072.00	.....	.....	38,072.00	.....
1,467.31	1,143.68	.....	.....	.....	1,143.68	323.63
687.06	.....	.....	.....	.....	.....	687.06
104.86	.....	68.80	.....	.....	68.80	36.06
5,000.00	2,757.55	2,183.01	.....	.....	4,940.56	59.44
10,000.00	.....	8,421.57	.....	.....	8,421.57	1,578.43
10,000.00	6,395.23	3,517.54	.....	51.91	9,964.68	35.32
497.60	.....	.....	.....	.....	.....	497.60
24,322.70	575.12	6,312.74	.....	.....	6,887.86	17,434.84
41,491.10	133.08	33,613.89	.....	.....	33,746.97	7,744.13
549.43	.....	.....	549.43	.....	549.43	.....
2,284.42	561.30	1,137.63	.....	.....	1,698.93	585.49
33,000.00	.....	33,000.00	.....	.....	33,000.00	.....
8,000.00	.....	8,000.00	.....	.....	8,000.00	.....
31,599.26	.....	18,387.96	.....	12,177.22	30,565.18	1,034.08
.....	.....	.....	.....	.....	.....	.....
112.25	.....	112.25	.....	.....	112.25	.....
\$630,815.80	\$137,349.00	\$250,139.21	\$107,342.32	\$13,918.91	\$508,749.44	\$122,066.36

EXHIBIT I

CITY OF

STATEMENTS OF APPROPRIATIONS—

For the Fiscal Year

*Revenue*

	Unexpended Balances Carried From 1950	Departmental Appropriation	Cash and Other Credits	Transfers From Bond Issue
Administration .....	.....	\$15,000.00	.....	.....
Highway Maintenance .....	.....	125,000.00	\$24,390.94	\$893.24
Sewer Maintenance .....	.....	30,000.00	352.86	10,494.44
Refuse Disposal .....	.....	375,000.00	88.80	.....
Street Cleaning .....	.....	100,000.00	371.13	.....
Engineering Department .....	.....	25,000.00	1.00	.....
Vacation and Holidays .....	.....	55,000.00	.....	.....
Sick Leave .....	.....	25,000.00	.....	.....
Gravel Bank .....	.....	.....	144.00	23,463.40
Transportation Equipment and Supplies .....	.....	.....	8,336.66	68,550.55
Totals .....	.....	<u>\$750,000.00</u>	<u>\$33,685.39</u>	<u>\$103,401.63</u>
Special Appropriations:				
Special Revenue Accounts				
Rock Rimmon Housing Project ...				
Garden Home Housing Project ....	\$425.24	.....	.....	.....
New Sewers—Miscellaneous .....	2,246.69	.....	.....	.....
Maple Street State Aid .....	.....	\$15,000.00	.....	.....
Bridge Street Resurfacing .....	.....	25,000.00	.....	.....
.....	.....	25,000.00	.....	.....
Totals .....	.....	<u>\$65,000.00</u>	.....	.....
	\$2,671.93			

## MANCHESTER

## HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1951

*Accounts*

Inter- Departmental Transfers	Total Credits	Payrolls	Bills	Inter- Departmental Transfers	Total Charges	Departmental Appropriation Unexpended *Over- expended
\$20,779.17	\$35,779.17	\$21,933.17	\$4,507.45	\$821.76	\$27,262.38	\$8,516.79
.....	150,284.18	58,826.98	22,975.56	44,328.81	126,131.35	24,152.83
.....	40,847.30	24,014.69	197.20	12,551.59	36,763.48	4,083.82
.....	375,088.80	288,049.05	18,724.29	63,619.73	370,393.07	4,695.73
.....	100,371.13	83,103.85	33,918.83	24,323.40	141,346.08	*40,974.95
.....	25,001.00	20,525.88	784.88	1,232.60	22,543.36	2,457.64
.....	55,000.00	54,639.52	.....	2,577.18	57,216.70	*2,216.70
.....	25,000.00	28,430.20	.....	1,379.66	29,809.86	*4,809.86
25,107.20	48,714.60	5,991.68	13.31	12,525.77	18,530.76	30,183.84
131,627.40	208,514.61	83,639.44	148,885.37	1,951.20	234,476.01	*25,961.40
<u>\$177,513.77</u>	<u>\$1,064,600.79</u>	<u>\$669,154.46</u>	<u>\$230,006.89</u>	<u>\$165,311.70</u>	<u>\$1,064,473.05</u>	<u>\$127.74</u>
.....	\$425.24	.....	.....	.....	.....	\$425.21
.....	2,246.69	\$2,028.82	.....	\$190.33	\$2,219.15	27.54
.....	15,000.00	7,885.06	\$760.87	6,261.32	14,907.25	92.75
.....	25,000.00	.....	24,860.00	.....	24,860.00	140.00
.....	25,000.00	6,290.52	12,959.06	5,750.42	25,000.00	.....
.....	<u>\$67,671.93</u>	<u>\$16,204.40</u>	<u>\$38,579.93</u>	<u>\$12,202.07</u>	<u>\$66,986.40</u>	<u>\$685.53</u>

EXHIBIT J  
CITY OF MANCHESTER  
STATEMENT OF APPROPRIATIONS—HIGHWAY DEPARTMENT LEDGER

For the Fiscal Year Ended December 31, 1951

*Non-Revenue Accounts*

	Balances From 1951	Current Appropriation	Transfers and Cash Receipts	Total Credits	Payroll	Expenditures Bills	Transfers	Total Charges	Balances to 1952
New Sewers—Miscellaneous . . .	\$46.69	\$75,000.00	\$3,108.51	\$78,155.20	\$24,827.10	\$3,641.17	\$30,186.09	\$58,654.36	\$19,500.84
New Sewers—Rockland Avenue . .	12,259.69	25,000.00	.....	37,259.69	16,682.81	2,642.13	10,126.26	29,451.20	7,808.49
New Equipment . . . . .	5,149.26	25,000.00	1,450.00	31,599.26	.....	30,565.18	.....	30,565.18	1,034.08
Cemetery Brook Sewer Project . .	2.57	25,000.00	.....	25,002.57	8,865.29	7,849.05	4,852.37	21,566.71	3,435.86
Highway Resurfacing . . . . .	3,108.51	50,000.00	37,190.76	90,299.27	34,087.02	22,803.71	33,408.34	90,299.27	.....
New Highway . . . . .	.....	75,000.00	282.75	75,282.75	36,888.66	11,465.87	26,928.22	75,282.75	.....
New Sidewalks . . . . .	9,371.63	.....	4,384.69	13,756.32	210.00	7,789.60	5.46	8,005.06	5,751.26
Amoskeag and Other Bridges . .	53,112.41	.....	759.60	53,872.01	4,222.16	42,810.07	1,285.95	48,318.18	5,553.83
Permanent Improvements to Bridges . . . . .	38,072.00	50,000.00	.....	88,072.00	.....	38,072.00	.....	38,072.00	50,000.00
Totals . . . . .	\$121,122.76	\$325,000.00	\$47,176.31	\$493,299.07	\$125,783.04	\$167,638.78	\$106,792.89	\$400,214.71	\$93,084.36



EXHIBIT J—SCHEDULE 1  
CITY OF MANCHESTER  
SUMMARY OF TRANSFERS CHARGED TO  
NON-REVENUE ACCOUNTS

For the Fiscal Year Ended December 31, 1951

	Trans- portation	Equipment	Supplies	Gravel Bank	Highway Mainte- nance	Sewer Mainte- nance	Total
New Sidewalks .....	\$5.46						\$5.46
New Highways .....	4,069.80	\$5,988.51	\$4,566.87	\$11,409.80	\$893.24		26,928.23
Highway Resurfacing .....	5,879.79	9,699.78	4,524.96	9,912.75			30,017.28
Amoskeag and Other Bridges .....	414.88	451.17	380.70	39.20			1,285.95
New Sewers—Miscellaneous .....	1,762.26	7,578.93	9,531.14	1,734.05		\$9,579.71	30,186.09
New Sewers—Rockland Avenue ...	1,228.02	6,021.63	1,716.43	245.45		914.73	10,126.26
Cemetery Brook Sewer Project ....	389.10	3,512.34	828.78	122.15			4,852.37
Total Transfers Charged to Non- Revenue Accounts (Exhibit I)	\$13,749.31	\$33,252.36	\$21,548.88	\$23,463.40	\$893.24	\$10,404.44	\$103,401.63

EXHIBIT K  
CITY OF MANCHESTER  
STATEMENT OF TAX RATES AND TAX LEVIES  
For the Years 1934 to 1951 Inclusive

Year	Valuation	State (School Per Capita)	Tax Rate County	(Per \$1,000) City	Total	Tax Levy
1934	\$95,868,758.00	\$2.52	\$2.40	\$23.58	\$28.50	\$2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23
1947	105,524,315.00	.12	4.31	32.57	37.00	3,945,104.78
1948	110,104,052.00	.11	4.99	34.90	40.00	4,410,442.28
1949	111,306,153.00	.10	3.85	36.65	40.60	4,525,308.39
1950	114,938,691.00	.10	3.75	36.15	40.00	4,597,547.64
1951	121,851,507.00	.10	4.83	36.07	41.00	4,995,916.94

## AS AT DECEMBER 31, 1951

*Taxes Due and Payable:*

On or before September 1, 1951.

*Taxes Delinquent:*

After September 1, 1951.

*Penalty for Delinquency:*

Cost after September 1, 1951 ..... \$ .20

*Discount:*

1% if paid on or before August 10, 1951.

*Lien on Property:*

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment." Chapter 80, Section 17 of Public Laws.

*Tax Limitation:*

"The City of Manchester shall not become indebted in the amount exceeding five per cent on the last preceding valuation for assessment of taxes on the polls and taxable property thereon." Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

*Present Debt Limitation:* ..... \$6,092,575.35

*Present Debt:* ..... \$3,700,000.00

EXHIBIT L  
CITY OF MANCHESTER  
COMPARATIVE BALANCE SHEET

	Dec. 31, 1950	Dec. 31, 1951	Increase	Decrease
<b>ASSETS</b>				
Cash:				
Free Cash Balance ...	\$480,332.44	\$430,077.57	.....	\$50,254.87
Unavailable for City Purposes .....	210,609.52	425,734.70	\$215,125.18	.....
Taxes Receivable .....	408,152.73	393,978.01	.....	14,174.72
Tax Titles and Tax Deeds	14,880.40	9,987.67	.....	4,892.73
Departmental Accounts Receivable .....	11,884.23	14,430.93	2,546.70	.....
Water Works .....	45,749.50	48,985.33	3,235.83	.....
N. P. Hunt Fund .....	146.27	.....	.....	146.27
..	<u>\$1,171,755.09</u>	<u>\$1,323,194.21</u>		
Increase in Assets .....			.....	151,439.12
			<u>\$220,907.71</u>	<u>\$220,907.71</u>
<b>LIABILITIES</b>				
Accounts Payable .....	\$165,347.39	\$151,383.03	.....	\$13,964.36
U. S. Savings Bonds ....	559.00	670.50	\$111.50	.....
Revenue Appropriation Balances .....	136,494.40	108,253.26	.....	28,241.14
Water Works .....	45,749.50	48,985.33	3,235.83	.....
Revenue of 1951-1952 ..	116.00	143.00	27.00	.....
Soldiers' Bonus .....	6,894.75	.....	.....	6,894.75
Head Tax Reserve and Cost .....	.....	243,969.00	243,969.00	.....
Tailings .....	6,337.21	6,361.66	24.45	.....
Parking Meters .....	82,935.74	129,856.49	46,920.75	.....
Other Funds .....	13,184.92	9,750.51	.....	3,434.41
Revenue of Prior Years (Surplus) .....	714,136.18	623,821.43	.....	90,314.75
	<u>\$1,171,755.09</u>	<u>\$1,323,194.21</u>		
Increase in Liabilities .....			.....	151,439.12
			<u>\$294,288.53</u>	<u>\$294,288.53</u>







